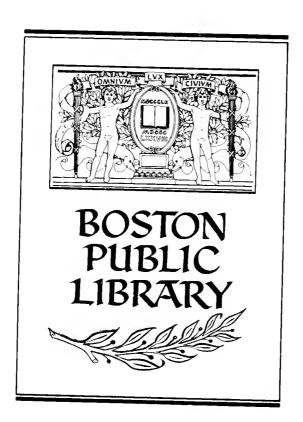
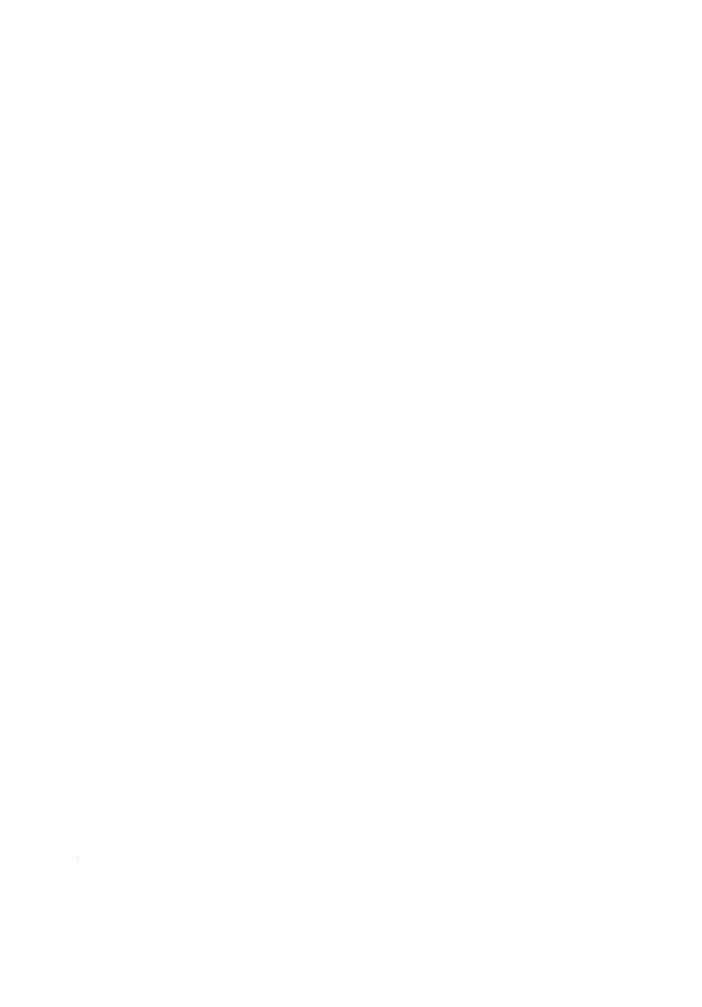
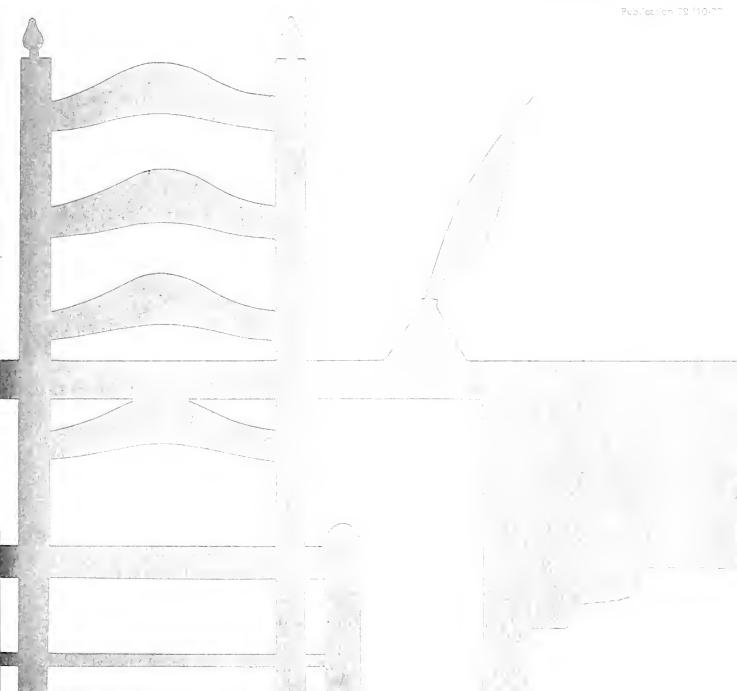
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STATISTICS 1974

Department of the Treasury Internal Revenue Service

Jerome Kurtz,
Commissioner
William E. Williams,
Deputy Commissioner
Anita F. Alpern,
Assistant Commissioner
(Planning and Research)

Statistics Division

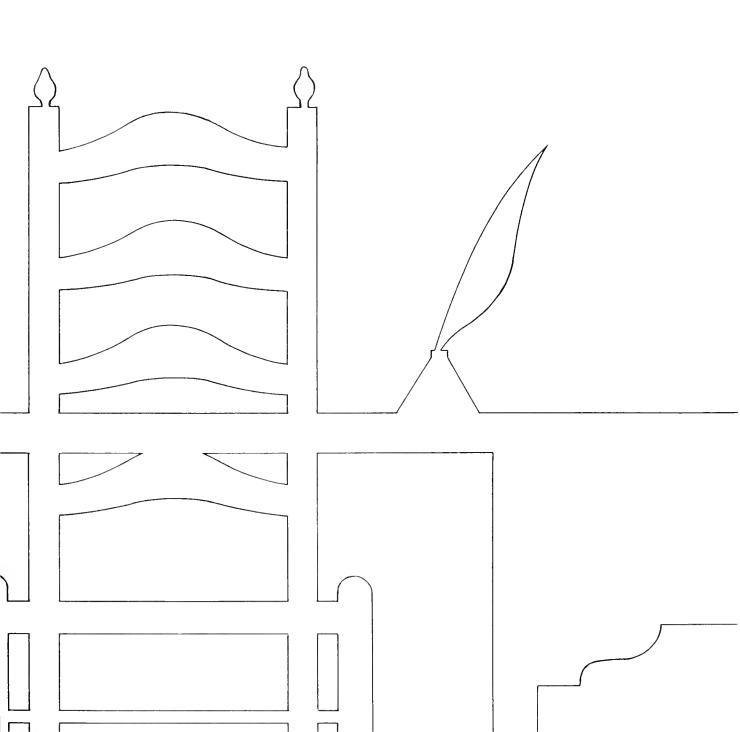
Vito Natrella,
Director
Howie Wilson,
Assistant Director
Bennett R. Moss,
Chief, Planning and Review Staff
Robert A. Wilson,
Chief, Statistics of Income Branch
John P. Hiniker,
Chief, Projections and Special Studies
Branch
Fred Frishman,
Chief, Mathematical Statistics Branch
Thomas M. Durkin,

Chief, Operations Branch

This report was prepared in the Statistics of Income Branch by the Individual Income Statistics Section under the direction of Jack Blacksin.

The procedures for sampling processing, and reviewing the data were developed by other branches of the Statistics Division Statistical abstracting of the data was done by the Service Centers at Andover, Massachusetts; Austin, Texas, Chamblee, Georgia, Covington, Kentucky; Fresno, California; Holtsville, NY; Kansas City, Missouri; Memphis, Tennessee, Philadelphia, Pennsylvania; and Ogden, Utah.

The Data Center at Detroit, Michigan, designed and conducted the computer processing



		`

Department of the Treasury

Internal Revenue Service

Washington, D.C. 20224

Commissioner

August 12, 1977

The Honorable W. Michael Blumenthal Secretary of the Treasury Washington, D.C. 20220

Dear Mr. Secretary:

As required by section 6108 of the Internal Revenue Code, we have prepared for publication the complete report, *Statistics of Income—1974*, *Individual Income Tax Returns*. This report is based on a sample drawn from the 83.3 million returns filed during calendar year 1975. The report presents annual estimates of taxpayers' income, exemptions, deductions, and tax. Data for tax credits, sources of income by State, nontaxable returns, returns of taxpayers age 65 or over and the tax rebate effective for tax year 1974 are also shown. In addition, for the first time since the 1969 report, this report provides information on returns with Forms W-2 attached, including data classified by sex of taxpayer. Major classifiers used are size of adjusted gross income, State of residence, and marital status of taxpayers.

Sincerely,

Commissioner

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Introduction

Requirements for Filing

The data presented in this report are estimates based on a stratified sample of individual income tax returns, selected before audit, and represent coverage of the 83.3 million Forms 1040 and 1040A filed by the Nation's taxpayers for income year 1974. Coverage of returns below the income levels described under "Requirements for Filing" was generally limited to persons filing for a refund of income tax withheld or for self-employment tax purposes.

The Internal Revenue Code of 1954, as amended, provided the legal basis for tax activity detailed in this report. Revisions to the Internal Revenue Code which affected the comparability of some of the data in this report with data presented for previous years are described under "Changes in Law."

For tax year 1974, as for 1973, a return had to be filed by:

- (a) a single person under 65 with gross income (defined as all income received in the form of money, property, and services, that was not, by law, expressly exempt from tax) of at least \$2,050,
- (b) a single person age 65 or older with gross income of at least \$2,800,
- (c) a married couple, neither of whom filed a separate return, with both spouses under 65 and with a combined gross income of at least \$2,800,
- (d) a married couple with one spouse age 65 or older and with a combined gross income of at least \$3,550.
- (e) a married couple with both spouses age 65 or older and with a combined gross income of at least \$4,300,
- (f) a married person (regard'ess of age) whose spouse was filing a separate return (e.g., to obtain a refund of income tax withheld), if that married person had gross income of \$750 or more.

In addition, children claimed as dependents on their parents' returns had to file if they had gross income of \$750 or more and received any "unearned income" (such as dividends, interest, or capital gains) and self-employed persons with "self-employment income" of \$400 or more had to file in order to pay self-employment tax.

Changes in Law

There were two major revisions to the Internal Revenue Code which affected the comparability of some of the data presented in this report with data presented in previous years—the Employee Retirement Income Security Act of 1974 (ERISA) and the Tax Reduction Act of 1975. In addition, a third change was contained in Public Law 93-483, enacted in October 1974.

The Employee Retirement Income Security Act of 1974 provided for comprehensive revisions to pension and employee benefit rules. Primarily, it imposed additional requirements relating to the participation, vesting, and funding that had to be met by pension plans in order to be qualified under the Internal Revenue Code, generally for plan years beginning after September 2, 1974; changed the tax treatment of lump-sum distributions from qualified pension or retirement plans by excluding a portion of the distribution from adjusted gross income and taxing that amount separately, effective for taxable years beginning after 1973; and increased the deduction permitted for contributions to a retirement fund by self-employed individuals, also effective for taxable years beginning after 1973. In addition, the Act provided for the establishment of "individual retirement accounts" (IRA's) set up by persons

not covered under qualified or governmental pension plans, although this provision was not to take effect until calendar year 1975. Descriptions of the items and the data affected are given in section 1, Returns Filed and Sources of Income; section 3. Tax Computation and Tax Rates; and section 6, Explanation of Classifications and Terms.

The Tax Reduction Act of 1975 provided for lower taxation of individuals, although most of its provisions were for tax years beginning in 1975 and later. However, a special refund for tax year 1974 was provided for, based on an individual taxpayer's 1974 tax liability. See section 3 for a description of, and the data on, the tax rebate for 1974.

The third change referred to above allowed taxpayers to deduct, as an adjustment to gross income, penalties paid for the premature withdrawal of funds from time savings accounts or deposits. Previously these amounts had been allowed only as an itemized deduction from adjusted gross income, thus limiting the use of the deduction to those taxpayers who itemized their personal expenses. See also section 1, Returns Filed and Sources of Income, for a further discussion of this adjustment to gross income.

Section 1

Returns Filed and Sources of Income

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Introduction

The data presented in this section cover primarily the number of returns filed during calendar year 1975 and the sources of income, including the adjustments to gross income, reported on these returns, classified by size of adjusted gross income. Major characteristics, such as sources of income and selected tax items, of the returns filed for tax year 1974, compared to 1973, are summarized in table 1A. Summary information on the number of returns filed for 1974 compared to 1973 is shown in table 1B, while additional data on the number of returns filed for the 10-year period 1965-74 are shown in chart 1A. Special topics for which data are presented are nontaxable returns, returns of taxpayers electing to have their tax computed by the Internal Revenue Service, returns of taxpayers filing Short Form 1040A, and returns of taxpayers reporting tax-exempt income earned abroad. Detailed information from Form W-2, Wage and Tax Statement, including data for male and female taxpayers, is presented for the first time since the 1969 complete report.

Adjustments to Gross Income

Adjustments to gross income included ordinary and necessary expenses incurred by businessmen and women and farmers in the course of running a business, as well as certain expenses of employees such as moving or travel expenses. Sole proprietorship expenses were reported on

Table 1A.—Sources of Income and Selected Tax Items, 1973 and 1974

(All tigures are estimates based on samples--number of returns are in thousands, money amounts are in millions)

ltem	1973	1974	Increase or decrease (-) 1974 over 197.
	(1)	(2)	(3)
Number of returns, total	30,693	83,340	2,64
Taxable	64,267	67,335	3,0n
Nontaxable	16,425	16,005	-42
Adjusted gross income less deficit	827,148	905,523	78,37
Sources of income:			
Salaries and wages (gross)	687,179	758,629	71,45
Business or profession net profit less net loss	38,102	39,047	94
Farm net profit less net loss	7,228	4,996	-2,23
Partnership net profit less net loss	11,160	11,013	-14
loss	2,136	2,577	44
Sales of capital assets net gain less net loss.	16,671	13,470	-3,20
Dividends in adjusted gross income	18,734	20,888	2,15
Interest received	32,174	39.543	7,36
Rent net income less net loss	3,763	3,811	4
Royalty net income less net loss	1,150	1,620	46
Estates and trusts net income less net loss	2,019	2,332	31
All other sources (net) ¹	17,488	£0,701	3,21
tatutory adjustments ²	10,665	13,103	2,43
axable income	511,929	573,606	61,67
otal credits	1,493	1,615	12
ncome tax after credits	107,901	123,465	15,56
dditional tax for tax preferences	182	143	-3
otal income tax	108,084	123,607	15,52
Self-employment tax	3,011	3,289	278
Total tax liability3	111,175	127,003	15,828

¹Comprises income from pensions and annuities in adjusted gross income, gains and losses from sales of property other than capital assets, State income tax refunds, alimony, and other income or loss.

NOTE: Detail may not add to total because of rounding.

Table 1B.—Number of Returns by Marital Status and Size of Adjusted Gross Income

[All figures are estimates based on samples-data are in thousands]

Size of adjusted gross income and marital status	1973	1974	Change, 1973 to 1974
	(1)	(2)	(3)
All adjusted gross income classes ¹	80,693	83,340	2.647
Joint returns of husbands and wives	43.645		
Separate returns of husbands and wives	2,334	44,227	
Returns of heads of households	4,5321	2,355	
Returns of surviving spouses	182	714	
Return= of single persons	29,995	31,857	
nder \$5,000, total ¹	27,038	26.767	-271
Joint returns of husbands and wives	5.019		
Separate returns of husbands and wives	1,153	4,771	
Returns of heads of households	1,607	1,093	
Returns of surviving spouses	1007	1,023	
Returns of single persons	19,158	19,291	1.
5,000 under \$10,000, total	20,582	20.587	5
Joint returns of husbands and wives	10,251	9,399	-85.
Separate returns of husbands and wives	836	807	
Returns of heads of households	2,023	2.093	
Returns of surviving spouses	38	2,053	
Returns of single persons	7,435	8,233	
10,000 under \$15,000, total.	15,804	15,670	-134
Joint returns of husband- and wives	13,450	11,630	
Separate returns of husbands and wives	205	344	0.00
Returns of heads of household	bt-1	739	
Returns of surviving spouses	191	40	
Returns of single persons	2,409	2,918	- 4
15,000 or mire, total	17,269	20,317	3,048
Joint returns of husbands and wives	15,926	10.133	
Separate returns of husbands and wives	13,426	18,427	-,
Returns of heads of households	241	111 330	
Returns of surviving spouses	25	330	89
Returns of single persons	9931	1.415	
To today and the second		1,413	42.

Includes returns with no adjusted gross income. NOTE: Detail may not add to total because of rounding.

Schedules C and F (or, in the case of partnerships or Small Business Corporations, electing to be taxed through their shareholders, on the appropriate forms filed by those entities), and are detailed in the reports Statistics of Income—Business Income Tax Returns and Statistics of Income—Corporation Income Tax Returns.

Expenses of employees were reported on Form 1040 and are shown in this report as "statutory adjustments." These adjustments were comprised of sick pay exclusion, moving expense deduction, employee business expense deduction, self-employed retirement deduction, and "forfeited interest penalty." Public Law 93-483 allowed as a statutory adjustment the interest forfeited as a penalty for the premature withdrawal of funds from a time savings account (such as savings certificates) for tax year 1974, although the law was retroactive to 1973.

Data Affected by Tax Law Changes

Under the rules established by the Employee Retirement Income Security Act of 1974, the ordinary income portion (in contrast to the amount treated as longterm capital gain) of the taxable amount of a lump-sum distribution from a qualified pension or retirement plan was afforded special tax treatment by excluding it from the taxpayer's adjusted gross income and taxing this amount separately. This permitted the ordinary income portion and regular "taxable income" each to be taxed at rates lower than that which would have been applied had the two amounts been combined. Thus, as a result of this Act, the definition of adjusted gross income changed and the data for it are not entirely comparable with those for previous years. As is shown in table 1.6, an estimated \$35.8 million reported as the ordinary income portion of lump-sum distributions was excluded from adjusted gross income for 1974 as a result.

See also section 3 and section 6 for a further discussion of lump-sum distributions and their tax treatment.

Pensions and Annuities

Pensions and annuities, as shown throughout this report and summarized in table 1C, are divided into three major categories for the first time since the 1970 report: those which were fully taxable, those which were partially taxable, and those which were nontaxable. Amounts received as pensions and annuities were fully taxable if paid under a retirement

^{**}Comprises sick pay exclusion, moving expense deduction, employee business expense deduction, self-employed retirement deduction, and forfeited interest penalty.

³The sum of total income tax, self-employment tax, social security taxes on tip income, tax from recomputing prior-year investment credit, tax from recomputing prior-year Work Incentive (VIN) credit, and "other" taxes.



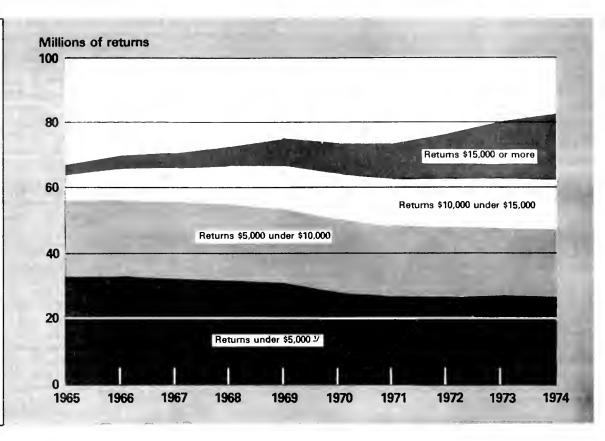


Table 1C.—Returns With Pensions and Annuities, by Size of Adjusted Gross Income

[All figures are estimates based on samples--data are in thousands]

	To	tal pension	s and ann	uties	Pension and annuities reported on schedule E						
	-			adjusted s income							
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount received	Excludable portion	Taxable portion			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)			
Total	4,770	18,674,444	4,586	16,698,762	1,973	7,387,709	1,975,683	5,412,024			
Under \$5,000 ¹	1,395	3,473,044	1,319	2,778,497	631	1,649,863	694,547	955,316			
\$5,000 under \$10,000	1,526	5,831,416	1,477	5,287,403	609	2,279,239	544,013	1,735,226			
\$10,000 under \$15,000	779	3,639,016	755	3,331,324	325	1,528,323	307,693	1,220,63			
\$15,000 or more	1,070	5,730,969	1,035	5,301,538	409	1,930,281	429,430	1,500,85			
	Pension	and annuit	ies repor	ted on sched	ule E-con	tinued		Other fully taxable Pensions and			
	Fully taxable pensions and annuities		pensi	ly taxable ons and uities	Nontaxable pensions and annuitles		annuitie				
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)			
Total	1,034	3,529,835	715	3,009,840	224	848,033	2,992	11,286,73			
Under \$5,000	313	573,104	231	744,159	88	332,500	802	1,823,18			
\$5,000 under \$10,000	331	1, 96,231	217	467,120	60	215,089	984	3,552,17			
\$10,000 under \$15,000	191	н44, 325	103	562,177	30	121,821	490	2,110,69			
\$15,000 or more	199	I,U16,174	164	735,484	46	178,624	716	3,800,68			

¹ Includes returns with no adjusted gross income. NOTE: Octail may not add to total because of rounding.

plan to which the employee had made no contributions (i.e., financed solely by the employer). If both the employer and the employee had contributed to the retirement plan, the amount received was partially taxable; the nontaxable or excluded

portion was the amount attributable to the employee's contribution, while the taxable portion was that part paid by the employer. When a retired employee could recover his or her payments to the plan within 3 years, the payments received were

fully nontaxable until the employee's contribution was recovered, after which time the amounts were fully taxable. Fully taxable pensions were to be reported directly on the line provided on page 2 of Form 1040, while the partially taxable pensions were to be reported on Schedule E, Supplemental Income Schedule, on which the taxpayer indicated the full amount of the pension as well as the taxable and nontaxable portions.

Tax Computed by the Internal Revenue Service

Table 1D provides information on returns of taxpayers electing to have their tax computed by the Internal Revenue Service, classified by size of adjusted gross income. All taxpayers filing on Form 1040A were eligible for this service. Form 1040 filers were also eligible if they chose the standard form of deduction and had an adjusted gross income less than \$20,000, comprised only of salaries, wages tips, dividends, interest, or pensions and annuities. Taxpayers entitled to a retirement income credit and meeting the above conditions were eligible as well.

In order to avail themse'ves of this service, taxpayers needed only to file the appropriate form, reporting their income, exemptions, any credit for contributions to candidates for public office, income tax

withheld, excess FICA tax withheld, and 1974 estimated tax payments. The Internal Revenue Service then computed the amount of income tax and sent the taxpayer a check for any overpayment of tax or mailed a bill for any balance of tax

Data from Form W-2, Wage and Tax Statement

Tabulations of data from Form W-2, Wage and Tax Statement, are shown for the first time since the 1969 report (see tables 1E, 1F, and 1.21-1.24 in this section as well as selected tables in sections 3 and 5). Employers issued Forms W-2 to their employees to indicate:

- (1) the amount of wages paid subject to withholding for income tax, as well as other employee compensation such as the cost of life insurance premiums paid by the employer;
- (2) the amount of Federal, State, or local income tax withheld:
- (3) the amount of social security (FICA) taxes withheld and the amount of wages covered by social security.

Employees in turn were required to file copies of this form with their tax returns and to enter the amount of wages, other compensation, and income tax withheld on the returns.

Although approximately equal, the data for salaries and wages, income tax withheld, and social security taxes paid from the return and the attached Form(s) W-2 were not entirely comparable, as is shown in table 1F. Salaries and wages as tabulated from the Form 1040 included all salaries and wages whether or not subject to income tax withholding, except taxexempt salaries earned abroad. (The full amount of salaries earned abroad may have been reported on the Forms W-2 and to that extent was included in the data for Form W-2 salaries and wages.) This meant that income such as director's fees, commissions, bonuses, excess reimbursement for employee travel expenses, wages paid to agricultural laborers, and wages paid to household employees was included in the amount of salaries and wages tabulated from Form 1040 but excluded from the amount tabulated from the Form W-2. (Wages paid to agricultural laborers and domestic workers were subject to withholding of social security taxes, however, and are thus included in the FICA tax data.) Income tax withheld was slightly higher as reported on Form 1040 than on Form W-2 because taxpayers were also to include income tax withheld on pensions and annuities (reported on Form W-2P) on the Form 1040. On the other hand, the amount of excess social security taxes withheld was less as reported on Form

Table 1D.—Returns of Taxpayers Electing to have Their Tax Computed by the Internal Revenue Service: Selected Sources of Income and Tax Items by Size of Adjusted Gross Income

[All figures are estimates based on samples--data are in thousands]

(**== *	- Editor III					eno-comings ;		
	Number	Adjusted gross	Salaries (gro	and wages	in a	idends djusted s income	Inter recei	
Size of adjusted gross income	of returns .	income less deficit	Number of returns	Amount	Jumber of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total Under \$5,000	699 492 122 60 24	2,900,433 844,211 887,899 736,193 432,130	682 475 122 60 24	2,879,34 828,97 886,44 734,05 429,87	9 (*) 3 ~ (*)	6,478 (*) - (*) (*)	87 62 20 (*)	13,84 8,74 3,37 (*)
		xable come		Income tax before credits		me tax credits	lncome tax withheld	
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amoun
	(0)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total Under \$5,000. \$5,000 under \$10,000. \$10,000 under \$15,000. \$15,000 or more.	135 119	1,490,926 176,707 499,082 483,281 331,856	339 135 119 60 24	274,200 27,010 88,295 89,706 69,189	339 135 119 60 24	274,195 27,007 88,295 89,704 59,189	635 433 118 60 24	352,6 76,1 104,6 102,6 69,2
		ance		payment fund		ax bate		
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of return	Amount		
	(17)	(18)	(19)	(20)	(21)	(22)		
Total Under \$5,000. \$5,000 under \$10,000. \$10,000 under \$15,000. \$15,000 or more.	16 30 15	12,611 2,525 4,034 2,348 3,704	573 426 91 44 12	92,064 51,909 20,748 15,309 4,098		5 11,329		
	1						l	

^(*) Estimate is not shown separately because of the small number of sample returns on which it was based.

Table 1E.—Returns With Solories and Wages Reported on Form W-2: Total and Average Salaries and Wages, by Marital Status and Sex of Taxpayer (All figures are estimates based on samples--data are in thousands)

		1969			1974		Perc	entage inci	ease
Marical status and sex	Number of returns	Salaries and wages reported on Form W-2	Average salaries and wages reported on Form W-2 (Dollars)	Number of returns	Salaries and wages reported on Form W-2	Average salarles and wages reported on Form W-2 (Dollars)	Number	Salaries and wages reported on Form W-2	Average salaries and wages reported on Form W-2 (Dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns	66,701	492,389,227	7,382	73,776	742,005,222	10,057	10.6	50.7	36.2
Joint returns, total		385,004,721 319,197,087	10,254 8,951		559,136,495 456,793,677	14,344 12,495	3.8 2.5	45,2 43.1	39.9 39.6

3,428

3,683

36,557 456,793,677 21,497 102,342,818

34,797 182,868,728

18,459 103,994,208

16,338 78,874,519

NOTE: Detail may not add to total because of rounding.

19,193

65,807,986

29,157 107,384,506

16,048 61,565,587 13,108 45,818,919

Nonjoint returns, total.

1040 than on Form W-2 because taxpayers may have failed to report (and claim as a refund) the amounts to which they were entitled. In addition to the reasons already cited for the differences between the Form 1040 and Form W-2 data, the returns in the Statistics of Income sample were processed as they were originally filed, at which time copies of all Forms W-2 may not have been attached or may have been

illegible and thus not usable for statistical purposes.

12,495

5,255

5,633

4,827

2.5

70.3 68.9

39.6 38.9

42.7

38.1

Data Classified by Sex of **Taxpayer**

While the tax return does not specifically call for an indication of the sex of taxpayer,

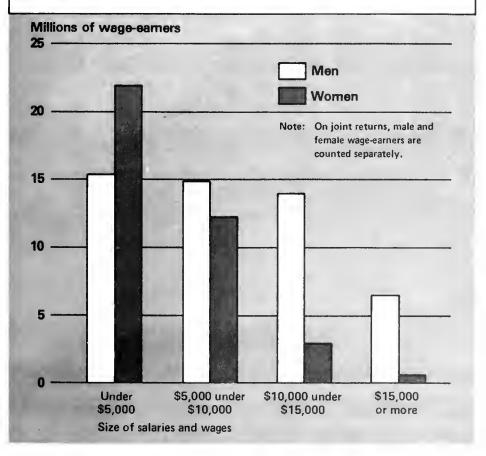
owever, the data are included in the appropriate totals. NOTE: Detail may not add to total because of rounding.

Table 1F.—Salaries and Wages, Income Tax Withheld, and Excess Social Security Tax Withheld Reported on Forms 1040 and Forms W-2, by Size of Adjusted Gross Income

	[All 110	ures are	estin	de la	of q		1 1 11 -	11 - 1 - 1	. (
				-	ents and	willi			in extraction			
Lie failunten cross	ne		Reported in				L p at t			requested Logn [dat)		
			toumb oil retu		Amount	Senith of Lotte		311 11 11	Vinesi + 1		/mount	
			1.1	,	1.11	ارا		41			i h 1	
Total			75,	088 75	8,628,816	71.	76 743	0004222	73,	an 1 11	.4.9.10	
Under \$5,000			. 3,108 5,,981.		,,951,,145	17,6 m		11, 13, 295		1 15	1-4, 1	
\$5,000 under \$10,000.			18,	attic 13	1,015,016		126	50,23	[* ,	0 1 L	4 4 m 1 4 m	
\$10,000 under \$15,000			14,	766 17	6.776.564	14,5	93 173	818,915	1-,	580 25	,552,33	
\$15,000 or more			18,	814 39	5,455,661	18,5	507 38h	,592,758	18,	542 68	. 451,79	
	In	come tax	withh	e1d* -#	Chiei		N 11 1	* 1	0 .r'	*7 ' - 7	time i	
Size of adjusted gross income	Repor Form	ted on W-2	Reported or form W-2P					quirted or orm 1040	orted on		heported or	
	Number of returns	Amou	unt	Number of return	Атоп	nt	Sumber of returns	Атон	n t	Sumber of returns	Amount	
	(7)	(8)	,	(9)	(10	1	(11)	(12)		(13)	(14)	
Total	72,449	115,65	3,751	1,238	782	, 322	.,277	353	, h4 :	2,738	190,178	
Under \$5,000	21,876	5,948	8,458	164	1.	, 1-1			. 45		1,24	
\$5,000 under \$10,000	17,721	17,12	2,503	286	1.37	,476	14	1	,494	20	2,359	
\$10,000 under \$15,000	14,494	25.16	3,834	288	175	,579	164	23	,485	456	26,17°	
\$15,000 or more	18,358	67,41	4, +h5	5012	+13	,424	1,871	115	,433	1,455	109,.94	

NOTE: Detail may not add to total because of rounding.

Chart 1B Number of wage-earners by size of salaries and wages reported on Form W-2, for men and women



a determination was made for the statistics on the basis of evidence on the return such as the taxpayer's title (Mr., Mrs., Ms., Miss), marital status (a joint return indicated one male and one female taxpayer), and the taxpayer's first name (see tables 1E, 1.2, 1.21, and 1.23 in this section as well as selected tables in sections 3, 4, and 5). On the basis of this information, returns were classified as returns filed by individual men, individual women, or as joint returns of married couples. Generally, it was not possible to attribute the sources of income and taxes to each spouse since the law did not require taxpayers filing joint returns to do so. (In the case of dividends in excess of \$400, joint return filers were required to indicate ownership; however, no attempt was made for the statistics to tabulate this income by sex of taxpayer.) In the case of joint returns, the attached Forms W-2 were used to separate salaries and wages of husbands and wives. Statistics for male and female taxpayers with salaries and wages for 1974 compared to 1969 are summarized in table 1E. Chart 1B shows the number of wage-earners by size of salaries and wages reported on Form(s) W-2 for men and women.

Table 1.1 -Selected Incame and Tax Items, by Size and Accumulated Size of Adjusted Grass Incame

(All figures are estimates based on samples--money amounts are in thousands of dollars)

			All returns				Taxable	returns		
Size and accumulated size of	Return	ıs		Adjusted gross income less deficit			ıs		Adjusted gross income less deficit	
adjusted gress income	Number	Percent of total	Amount	Percent of total	Average (Dollars)	Number	Percent of total	Amount	Percent of total	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Size of Adjusted Gross Income										
Total	83,340,190	100.0	905,523,261	-	10,865	h7,334,767	100.0	880,384,457	-	
No adjusted gross income	545,799 5,519,775 5,633,363 5,182,340	0.7 6.6 6.8	-5,279,432 3,047,178 8,382,496 12,835,213	0.9 1.4	-9,673 552 1,488 2,477	1.957 12,058 122,108 3,399,598	0.2	-215,077 11,407 199,281 8,511,673	13, 13,	
\$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	4,803,260 5,082,136	5.8	16,840,533 22,944,228	1.8	3,506 4,515	3,781,107 4,403,404	5.b h.5	13,292,372 19,916,373	1.5	
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	4,603,285 4,349,535 4,021,338 3,882,895 3,729,564	5.5 5.2 4.8 4.7 4.5	25,228,961 28,270,365 30,143,672 32,963,065 35,412,258	2.8 3.1 3.3 3.6 3.9	5,481 6,500 7,496 8,489 9,495	4,263,670 4,148,755 3,900,283 3,798,731 3,677,181	6.3 6.2 5.8 5.6 5.5	23,379,100 26,973,745 29,236,528 32,243,025 34,918,432	2.7 3.1 3.3 3.7 4.0	
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	3,383,307 3,334,825 3,117,451 3,087,867 2,746,808	4.1 4.0 3.7 3.7 3.3	35,504,976 38,338,840 38,944,518 41,654,995 34,822,608	3.9 4.2 4.3 4.6 4.6	10.494 11,497 12,492 13,440 14,498	3,309,040 3,097,293 3,075,024	5.0 4.9 4.6 4.6 4.1		4.0 4.3 4.4 4.7 4.5	
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$00,000. \$50,000 under \$100,000.	10,071,087 4,944,795 2,259,928 2,173,868 700,528	12.1 5.9 2.7 2.6 0.8	173,584,006 109,667,261 61,359 301 80,081,851 46,275,069	19.1 12.0 6.7 8.8 5.1	17,236 22,178 27,151 36,838 66,057	10,045,570 4,932,505 2,254,047 2,164,929 697,861		61,196,963	19.7 12.4 7.0 9.1 5.2	
\$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	135,304 26,842 3,194 1,09n	0.2	17,679,607 7,530,778 2,118,284 2,173,130	1.9 0.8 0.2 0.2		134,582 26.646 3.158 1.084	(3	17,583,713 7,473,312 2,093,304 2,145,768	2.0 0.8 0.2 0.2	

				Taxable	returnsC	ont inued				
	Taxable in	come	Income to	x after cred	ıts		Tot	al income	tax4	
Size and accumulated size of adjusted gross income		Percent			Percent		Percent o		f	Average
	Amount	of total	Number of returns	Amount	of total	Amount	Total	Taxable income	Adjusted gross income	(Dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Size of Adjusted Gross Income								1		
Total	572,423,301	100.0	67,330,147	123,464,526	100.0	123,607,102	100.0	21.6	14.0	1,836
No adjusted gross income	_	_	_	-	-	15,868		,	3	8,108
\$1 under \$1,000	1,962	3 ,	11,961	266		497		26.1	4.4	41
\$1,000 under \$2,000	45,580		122,081	6,438	*	6,562		14.4	3.3	54
\$2,000 under \$3,000	1,505,694	0.3	3,399,513	214,425	0.2	214,879		14.3	2.5	63
\$3,000 under \$4,000	4,554,141	0.8	3,781,064	676,555	0.5	676,923	0.5	14.9	5.1	179
\$4,000 under \$5,000	8,570,302	1.5	4,403,369	1,339,912	1.1	1,340,224	1.1	15.6	6.7	304
\$5,000 under \$6,000	11,276,862		4,2h3,610	1,820,856		1,821,211	1.5	16.1	7.8	427
\$6,000 under \$7,000	14,128,736	2.5	4,148,731	2,332,374		2,332,525	1.9	16.5	8.6	562
\$7,000 under \$8,000	16,207,828	2.8	3,900,214	2,735,491	2.2	2,735,774		16.9	9.4	701
\$8,000 under \$9,000	18,762,942		3,798,699			3,241,367	2.6	17.3	10.1	853
\$9,000 under \$10,000	20,557,440	3.6	3,677,093	3,579,349	2.9	3,579,597	2.9	17.4	10.3	973
\$10,000 under \$11,000	21,121,312	3.7	3,346,980	3,742,662	3.0	3,743,099		17.7	10.7	1,118
\$11,000 under \$12,000	22,935,123	4.0	3,309,009	4,074,191	3.3	4,074,491	3.3	17.8	10.7	1,231
\$12,000 under \$13,000	23,898,988	4.2	3,097,286	4,282,811	3.5	4,283,017	3.5	17.9	11.1	1,383
\$13,000 under \$14,000	26,016,322		3,074,926			4,735,710	3.8	18.2	11.4	1,540
\$14,000 under \$15,000	25,465,887	4.4	2,736,975	4,672,014	3.8	4,672,221	3.8	18.3	11.8	1,707
\$15,000 under \$20,000	115,588,110	20.2	10,045,355	22,070,254	17.9	22,072,128		19.1	12.7	2,197
\$20,000 under \$25,000	77,340,994	13.5		15,817,810		15,819,546		20.5	14.5	3,207
\$25,000 under \$30,000	44,567,122	7.8	2,253,984	9,744,448		9,745,424		21.9	15.9	4,324
\$30,000 under \$50,000	60,212,683	10.5	2,164,585		12.2	15,038,646		25.0	18.9	6,946
\$50,000 under \$100,000	36,442,460	6.4	697,301	12,214,130	9,9	12,232,077	9.9	33.6	26.5	17,528
\$100,000 under \$200,000	14,127,258	2.5	134,315	6,112,186		6,135,707	5.0	43.4	34.9	45,591
\$200,000 under \$500,000	5,895,153	1.0	26,525			3,089,355		52.4	41.3	115,941
\$500,000 under \$1,000,000	1,583,026		3,104	932,803		949,671		60.0	45.4	300,719
\$1,000,000 or more	1,617,431	0.3	1,068	1,026,584	0.8	1,050,583	0.8	65.0	49.0	969,173

Table 1.1 - Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income - Continued

				All return	15				Taxable	returns	
Size and accumulated size of		Return	-	Adj		l gross i deticit		Keturi	18	Adjusted gr less de	
adjusted gross income		Number	Percent of total	Ammint	- 1	ercent of total	Average (Dollars)	Number	Percent of total	Amount	Percent of total
		(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)	(9)
Cumulated from Smallest Size of Adjusted Gross Income											
adjusted gross income		545,799	0.7	-5,279,	932	-	-9,673		(3)	-215,07	
under \$1,000		5,519,775	6.6	3,047,	178	0.3	552		/31	11,40	
under \$2,000		.153,138	13.4	11,429.6	673	1.3	1,025	134,166	0.2	210,68	8
under \$3,000	1 t	135,478	19.6	24.264.8	886	2.7	1,485	3,531,764	5.2	8,722,36	
under \$4,000		1,138,738	25.4	41,105,	419	4.5	1,945	7,114,871	10.9	22,014,73	3
under \$5,000		1"H,055,	31.7	h4.049.1		7.0		11,718,275	17.4		
under \$6,000		,824,159	17.0	84,278,0	608	9,8	2,896	15,981,945	23.7	65,310,20	
under \$7,000		5,123,694	42.2	117.548.	973	12.9	3,342	20,130,700	29.9	92,283,95	1 1
under \$8,000		,195,032	47.0	147.692		16.2	3,768	24,030,983	35.7	121,520,47	9 1
under \$9,000		.077.927	51.7	180,655		19.8		27,829,714	41.3		
under \$10,000		807,491	56.2	216,067,		23.7		31,506,895	46.8		
under \$11,000	50	190,798	60.2	251,572,	944	27.6	5.012	34,853,913	51.8	223,806,12	9 2
under \$12,000		5,525,623	64.2	289,911,		31.8		38,162,953	56.7		
under \$13,000		5,643,074	68.0	328,856		36.1		41,260,246	61.3		
under \$14,000		730,941	71.7	370,511.		40.7		44,335,270	65.8		
under \$15,000		2,477,749	75.0	410,333,		45.1		47,072,428	69.9		
under \$20,000		2,548,836	87.1	583,917,	910	64.1	8,049	57,117,998	84.8	554,861,94	0 6
under \$25,000		7,493,631	93.0	693,585,		76.2		62,050,503	92.2	664,266,72	6. 7
under \$30,000		753.559	95.7	754,944.		82.9		64,304,550	95.5	725,463,68	8 8
under \$50,000		.927.427	98.1	835,026		91.7		66,469,479	98.7	805,205,28	4 9
under \$100,000		2,627,955	99,1	881,301,		46.8		67,167,340	99.8		
under \$200,000	8.	2,763,259	99.3	848,980.	947	98.7	10,862	67,301,922	100.0	868,887,15	0 9
under \$500,000		2,790,101	99.3	906.511.		99.5		67,328,568	100.0	876,360,46	2 9
under \$1,000,000		793.295	99.3	908,630,		99.8		67, 331, 726	100.0		
urns with adjusted gross income		2,794,391	99.3	910,803		100.0		67,332,810	100.0		
1 returns		3.340.190	100.0	905,523.	261	_	10.865	67,334,767	100.0	880,384,45	7
		1		1		a return	sContinued				
-				-	_				tal income	4	
Size and accumulated size of	Taxable	income	Inc	ome tax af	ter c	redits		10	tal income	tax	
adjusted gross income		Percent				Perc	ent		Percent o	_	Averag
	Amount	of total	Numbe		ount	tot		Tota	Taxable income		income (Dollar
	(10)	(11)	(12)	(13)	(3	4) (15	1 (16	(17)	(18)	(19)
Cumulated from Sm., liest Size of Adjusted Gross Income											_
adjusted gross income		_ [. }	_		-	- 1	5,868 (3)	(3)	(3)	8

	I.									
	Taxable in	come	Income t	ax after cred	lits		Tota	l income	tax4	
Size and accumulated size of adjusted gross income		Percent			Percent		P	ercent of		Average
	Amount	of total	Number of returns	Amount	of total	Amount	Total	Taxable income	Adjusted gross income	income tax (Dollars)
	(10)	(11)	(12)	(13)	(14)	(151	(16)	(17)	(18)	(19)
Cumulated from Sm., Hest Size of Adjusted Gross Income										
No adjusted gross income	-		-	-	-	15,868	(3)	(3)	(3)	8,108
\$1 under \$1,000	1,902	1	11,961	266		497	(1)	26.1	4.4	41
\$1 under \$2,000	47,482		134,042	6,704		7,058	, 3 ,	14.9		53
\$1 under \$3,000	1,553,182	0.3	3,533,555	221,129	0.2	221,938	0.2	14.3	2.5	63
\$1 under \$4,000	6,107,323	1.1	7,314,619	897,684	0.7	898,861	0.7	14.7	4.1	
\$1 under \$5,000	14,677,624	2.6	11,717,988	2,237,596	1.8	2,239,084	1.8	15.3	5.3	191
\$1 under \$6,000	25,954,487	4.5	15,981,598	4,058,452	3.3		3.3			254
\$1 under \$7,000	40,083,223	7.0	20,130,329	6,390,826	5.2		5.2			318
\$1 under \$8,000	56,291,051	9.8	24,030,543	9,12h,317	7.4	9,128,594	7.4			
\$1 under \$9,000	75,053,493	13.9	27,829,242	12,367,100	10.0		10.0			
\$1 under \$10,000,	95,611,433	16.7	31,506,335	15,946,449	12.9	15,944,557	12.9	16.7	8.5	506
\$1 under \$11,000	116,732,745	20.4	14,853,315	19.689.112	15.9	19,692,656	15.9	16.9	8.8	565
\$1 under \$12,000	139,667,868	24.4	38,162,324	23,763,303	19.2	23,767,147	19.1	17.0		623
\$1 under \$13,000	163,566,855	28.6	41,259,610	28,046,114	22.7	28,050,164	22.7	17.1	9.3	680
\$1 under \$14,000	189,583,177	31.1	44,334,53h	32,781,408	26.6	32,785,874	36,5	17.3	9.6	
\$1 under \$15,000	215,049,064	37.6	47,071,511	37,453,422	30.3	37,458,095	30.3	17.4	9.8	796
\$1 under \$20,000	330,637,174	57.8	57,116,866	54,523,676	48.2		48.2			1.042
\$1 under \$25,000	407, 478, 168	71.3	62,049,265		61.0		61.0			1,214
\$1 under \$30,000	452,545,290	79 1	64,303,249		68.9		68.8			1,323
\$1 under \$50,000	512,757,473	89,h		100,116,474		100,133,838	81.0			
\$1 under \$100,000	544,200,433	95.9	67,165,135	112,330,604	91.0	112,365,916	90.9	20.5	13.2	1,673
\$1 under \$200,000	563,327,691	98.4		118,442,790		118,501,622	95,0			
\$1 under \$500,000	569,222,844	99.4		121,505,139		121,590,978	48.4			
\$1 under \$1,000,000	520,805,870	99.7		122,437,942		122,540,648	99.1			
Returns with adjusted gross income	572,423,301	100.0	h7,330,147	123,464,526	100.0	123,541,231	100.0	21.6	14.0	1,836
All returns	572,423,301	100.0	67,330,147	123,464.52b	100.0	123,607,102	100.0	21.6	14.0	1,836

Individual Returns/1974 • Returns Filed and Sources of Income Table 1.1 -Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income-Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

	All returns Taxable returns Adjusted gross income Adjusted gr									
Size and accumulated size of	Return	ıs		i gross in s deficit	come	Retur	ıs	Adjusted gros less defi		
adjusted gross income	Number	Percent of total	Amount	Percent of total	Average (Dollars)	Number	Percent of total	Ansount	Percent of total	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Cumulated from Largest Size of Adjusted Gross Income										
,000,000 or more	1,096	43)	2,173,130	0.2	1,982,783	1.084	(1)	2,145,768	0.	
00,000 or more	4,290	[3]	4,291,414	0.5	1,000,330	4,242	199	4,239,072	0.	
00,000 or more	31,132	(3)	11,822,192	1.3	379,744	30,888	(3)	11,712,384	1.	
00,000 or more	166,436	0.2	29,501,799	3.2	177.256	165,470	0.2	29,296,097	3.	
0,000 or more	866,964	1.0	75,776,868	8.3	87,405	863,331	1.3	75,394,251	8.	
0,000 or more	3,040,832	3.6			51,255	3,028,260	4.5			
5,000 or more	5,300,760	6.4	217,218,019	23.8	40.979	5,282,307	7.8			
0,000 or more	10,245,555	12.3	326,885,280		31,405	10,214,912	15.2			
5,000 or more	20,316,642	24.4	500,469,285		24,633	20,260,382	30.1		56.	
4,000 or more	23,063,450	27.7	540,291,893	59.3	23,426	22,997,540	34.2	538,576,571	61.	
3,000 or more	26,151,317	31.4	581,946,888		22,253	26,072,564	38.7			
2,000 or more	29,268,768	35.1	620,891,406		21,213	29,169,857	43.3		70.	
1,000 or more	32,603,593	39.1	659,230,246	72.4	20,220	32,478,897	48.2		74	
0,000 or more	35,986,900	43.2	694,735,222		19,305		53.2			
,000 or more	39,716,464	47.7	730,147,480	80.2	18,384	39,503,096	58.7	726,836,030	82.	
,000 or more	43,599.359	52.3	763,110,545	83.8	17,503	43,301,827	h4.3	759,079,055		
,000 or more	47,620,697	57.1	793,254,216		16,658	47,202,110	70.1		89	
,000 or more	51,970,232	62.4	821,524,581	90.2	15,808	51,350,865	76.3	815,289,328	92	
,000 or more	56,573,517	67.9	846,753,542	93.0	14,967	55,614,535	82.6		95	
,000 or more	61,655,653	74.0	869,697,771	95.5	14.106	60,017,939	89.1	858,584,801	97	
,000 or more	66,458,913	79.7	886,538,303	97.3	13,340	63,799,046	94.7	871,877,173	99	
,000 or more	71,641,253	86.0			12,554	67,198,644	99.8		100	
,000 or more	77,274,616	92.7	907,756,012		11,747	67,320,752	100.0		100	
or more	82,794,391	99.3	910,803,189	100.0	11,001	67,332,810	100.0	880,599,534	100	
1 returns	83,340,190	100.0	905,523,261	-	10,865	67,334,767	100.0	980,384,457		

				Taxable	returnsC	ont inued				_
	Taxable is	асоте	Income	ax after cred	lits		Total	income t	ax ⁴	
Size and accumulated size of adjusted gross income							Pe	rcent of-		
	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Total	Taxable income	Adjusted gross income	Average income tax (Dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Cumulated from Largest Size of Adjusted Gross Income										
\$1,000,000 or more	1,617,431	0.3	1,068	1,026,584	0.8	1,050,583	0.8	65.0	49.0	969,173
\$500,000 or more	3,200,457	0.6	4,172	1,959,387	1.b	2,000,254	1.6	62.5		471,53
\$200,000 or more	9,095,610	1.6	30,697	5,021,735	4.1	5,089,609	4.1	56.0		164,770
\$100,000 or more	23,222,868	4.1	165,012	11,133,921	9.0	11,225,316	9.1	48.3	38.3	67,83
\$50,000 or more	59,665,328	10.4	862,313	23,348,051	18.9	23,457,393	19.0	39.3	31.1	27,17
\$30,000 or more	119,878,011	20.9	3,026,898	38,378,592	31.1	38,496,039	31.1	32.1	24.8	12,71
\$25,000 or more	164,445,133	28.7	5,280,882	48,123,040	39.0		39.0	29.3		9,13
\$20,000 or more	241,786,127	42.2	10,213,281	63,940,850	51.8	64,061,009	51.8	26.5		6,27
\$15,000 or more	357,374,237	62.4	20,258,636	86,011,104	69.7	86,133,136	69.7	24.1	17.3	4,25
\$14,000 or more	382,840,124	66.9	22,995,611	90,683,117	73.4	90,805,357	73.5	23.7	16.9	3,94
\$13,000 or more	408,856,446	71.4	26,070,537	95,418,412	77.3		77.3	23.4		3,66
\$12,000 or more	432,755,433	75.6				99,824,084	80.8	23.1		3,42
\$11,000 or more	455,690,556	79.h	32,476,832			103,898,575	84.1	22.8		3,19
\$10,000 or more	476,811,868	83.3				107.h41.674	87.1	22.6		3,00
\$9,000 or more	497,369,308	86.9	39,500,905	111,097,425	90.0	111,221,271	90.0	22.4	15.3	2,81
\$8,000 or more	516,132,250	90.2	43,299,604	114,338,208		114,462,637	92.6	22.2		2,64
\$7,000 or more	532,340,078	93.0	47,199,818			117,198,411	94.8	22.0		2,48
\$6,000 or more	546,468,814	95.5	51,348,549	119,406,073		119,530,936	96.7	21.9		2,32
\$5,000 or more	557,745,677	97.4	55,612,159			121,352,147	98.2	21.8		2,18
\$4,000 or more	566,315,978	98.9	60,015,528	122,566,842	99.3	122,692,371	99.3	21.7	14.3	2,04
\$3,000 or more	570,870,119	99.7	63,796,592			123,369,294	99.8	21.6		1,93
\$2,000 or more	572,375,819	100.0				123,584,173	100.0			1,83
\$1,000 or more	572,421,399	100.0				123,590,735	100.0	21.6		1,83
\$1 or more	572,423,301	100.0	67,330,147	123,464,526	100.0	123,591,231	100.0	21.6	14.0	1,830
All returns	572,423,301	100.0	67,330,147	123,464,526	100.0	123,607,102	100.0	21.6	14.0	1,83

Percents are based on total adjusted gross income of \$910,803,193 instead of adjusted gross income less deficit of \$905,523,261.
Percents are based on total adjusted gross income of \$880,599,534 instead of adjusted gross income less deficit of \$880,384,457.
Less than 0.05 percent.
*Income text after credits plus additional tax for tax preferences.
NOTE: Detail may not add to total because of rounding.

Toble 1.2 —Adjusted Gross Income, Tatal Deductions, Exemptions, and 1 ax Items by Marital Status and Sex of Taxpayer and by Size of Adjusted Grass Income

[All figures are estimates based on samples--money amounts are in thousands of dollars]

,,,,,					All r	eturns				
Size of adjusted gross income	Number of	Adjusted gross	lotal	Exemptions	Taxable	income	Inc tax after		Total inc	ome tax
	returns	income less deficit	deductions	(Amount)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	83,340,190	905,523,261	195,480,777	161,263,841	67,705,542	573,605,734	67,330,147	123,464,526	67,334,767	123,607,102
No adjusted gross income. \$1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	545,799 5,519,775 5,633,363 5,182,340 4,803,260 5,082,136	-5,279,932 3,047,178 8,382,496 12,835,213 16,840,533 22,944,228	7,091,848 7,223,875 6,730,344 6,466,343 7,134,593	1,143,120 5,208,454 5,787,670 6,349,176 6,735,198 7,781,554	(*) 124,363 3,426,656 3,838,667 4,458,151	(*) 46,406 1,514,428 4,599,229 8,616,050	(*) 122,081 3,399,513 3,781,064 4,403,369	(*) 6,438 214,425 676,555 1,339,912	1,957 12,058 122,108 3,399,198 3,781,107 4,403,404	497 6,562 214,879 676,923 1,340,224
\$5,000 under \$1,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$4,000. \$9,000 under \$10,000.	4,603,285 4,349,535 4,021,338 3,882,895 3,729,564	25,228,961 28,270,365 30,143,672 32,963,065 35,412,258	6,686,095 6,708,058 6,536,426 6,658,470 7,025,329	7,499,877 7,570,862 7,461,584 7,515,118 7,833,666	4,315,622 4,189,859 3,921,695 3,824,064 3,689,939	11,351,559 14,201,677 16,269,677 18,862,751 20,617,484	4,263,610 4,148,731 3,900,214 3,798,699 3,677,093	1,820,856 2,332,374 2,735,491 3,240,783 3,579,349	4,263,670 4,148,755 3,900,283 3,798,731 3,677,181	1,821,211 2,332,525 2,735,774 3,241,367 3,579,597
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	3,383,307 3,334,825 3,117,451 3,087,867 2,746,808	35,504,976 38,338,840 38,944,518 41,654,995 39,822,608	7,037,912 7,734,936 7,671,780 8,130,007 7,525,624	7,330,495 7,627,047 7,363,261 7,506,522 6,799,419	3,363,070 3,322,963 3,106,000 3,079,450 2,741,707	21,184,622 22,998,907 23,938,297 26,044,641 25,502,476	3,346,980 3,309,009 3,097,286 3,074,926 2,736,975	3,742,662 4,074,191 4,282,811 4,735,294 4,672,014	3,347,018 3,309,040 3,097,293 3,075,024 2,737,158	3,743,099 4,074,491 4,283,017 4,735,710 4,672,221
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$30,000. \$50,000 under \$100,000.	10,071,087 4,944,795 2,259,928 2,173,868 700,528	173,584,006 109,667,261 61,359,301 80,081,851 46,275,069	31,793,761 19,164,482 10,663,983 13,826,158 7,810,304	26,058,306 13,131,522 6,110,712 5,963,840 2,021,531	10,062,946 4,938,445 2,256,506 2,169,652 698,442	115,764,788 77,414,082 44,619,304 60,336,553 36,481,640	10,045,355 4,932,399 2,253,984 2,164,585 697,301	22,070,254 15,817,810 9,744,448 15,030,541 12,214,130	10,045,570 4,932,505 2,254,047 2,164,929 697,861	22,072,128 15,819,546 9,745,424 15,038,646 12,232,077
\$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	135,304 26,842 3,194 1,096	17,h79,607 7,530,778 2,118,284 2,173,130	3,185,456 1,577,011 538,782 559,200	381,716 71,909 8,451 2,831	134,599 26,584 3,127 1,074	14,139,764 5,897,895 1,584,128 1,617,474	134,315 26,525 3,104 1,068	6,112,186 3,062,349 932,803 1,026,584	134,582 26,646 3,158 1,084	6,135,707 3,089,355 949,671 1,050,583
Taxable returns, total		880,384,457	171,464,644		h7,328,500	572,423,301	67,330,147	123,464,526	67,334,767	123,607,102
No adjusted gross income. \$1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	1,957 12,058 122,108 3,399,598 3,781,107 4,403,404	-215,077 11,407 199,281 8,511,673 13,292,372 19,916,373	1,430 62,497 4,317,568 4,859,744 5,830,560	5,079 9,161 91,651 2,689,408 3,881,275 5,516,832	(*) 122,081 3,399,513 3,778,783 4,403,369	(*) 45,580 1,505,699 4,554,141 8,570,302	(*) 122,081 3,399,513 3,781,064 4,403,369	(*) 6,438 214,425 676,555 1,339,912	1,957 12,058 122,108 3,399,598 3,781,107 4,403,404	15,868 497 6,562 214,879 676,923 1,340,224
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	4,263,670 4,142,755 3,900,283 3,798,731 3,677,181	23,379,100 26,973,745 29,236,528 32,243,025 34,918,432	5,884,366 6,084,292 6,048,621 6,320,144 6,730,895	6,218,183 6,760,898 6,982,333 7,160,285 7,633,562	4,263,624 4,148,736 3,900,214 3,798,705 3,677,097	11,276,862 14,128,736 16,207,828 18,762,942 20,557,440	4,263,610 4,148,731 3,900,214 3,798,699 3,677,093	1,820,856 2,332,374 2,735,491 3,240,783 3,579,349	4,263,670 4,148,755 3,900,283 3,798,731 3,677,181	1,821,211 2,332,525 2,735,774 3,241,367 3,579,597
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000		35,124,193 38,041,409 38,693,891 41,481,534 39,684,133	6,819,497 7,582,522 7,507,207 7,995,025 7,451,562	7,183,534 7,525,008 7,287,825 7,471,148 6,767,518	3,346,998 3,309,012 3,097,289 3,074,932 2,736,975	21,121,312 22,935,123 23,898,988 26,016,322 25,465,887	3,346,980 3,309,009 3,097,286 3,074,926 2,736,975	3,742,662 4,074,191 4,282,811 4,735,294 4,672,014	3,347,018 3,309,040 3,097,293 3,075,024 2,737,158	3,743,099 4,074,491 4,283,017 4,735,710 4,672,221
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$30,000 \$50,000 under \$100,000	10,045,570 4,932,505 2,254,047 2,164,929 697,861	173,154,844 109,404,785 61,196,963 79,741,595 46,098,154	31,591,530 18,964,327 10,537,843 13,593,130 7,651,182	25,978,479 13,100,274 6,094,051 5,940,001 2,014,378	10,945,441 4,932,469 2,254,000 2,164,699 697,462	115,588,110 77,340,994 44,567,122 60,212,683 36,442,460	10,045,355 4,932,399 2,253,984 2,164,585 697,301	22,070,254 15,817,810 9,744,448 15,030,541 12,214,130	10,045,570 4,932,505 2,254,047 2,164,929 697,861	22,072,128 15,819,546 9,745,424 15,038,646 12,232,077
\$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	134,582 26,646 3,158 1,084	17,583,713 7,473,312 2,093,304 2,145,768	3,083,671 1,512,669 506,573 527,789	379,705 71,354 8,373 2,799	134,396 26,551 3,120 1,073	14,127,258 5,895,153 1,583,026 1,617,431	134,315 26,525 3,104 1,068	6,112,186 3,062,349 932,803 1,026,584	134,582 26,646 3,158 1,084	6,135,707 3,089,355 949,671 1,050,583
Total nontaxable returns	16,005,423	25,138,799	24,016,133	24,490,729	377,042	1,182,433	-	-	-	-
All returns, summary: Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	26,766,673 20,586,617 15,670,258 20,316,642	58,769,715 152,018,321 194,265,937 500,469,285	34,647,002 33,614,378 38,100,258 89,119,137	33,005,172 37,881,106 36,626,743 53,750,818	11,859,798 19,941,179 15,613,190 20,291,375		11,717,988 19,788,347 15,565,176 20,258,636	2,237,596 13,708,853 21,506,973 86,011,104	11,720,232 19,788,620 15,565,533 20,260,382	2,254,953 13,710,473 21,508,538 86,133,136

Toble 1.2 – Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Morital Status and Sex of Taxpayer and by Size of Adjusted Gross Income – Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

				Joint	returns of h	usbands and w	ives			
Size of adjusted gross income	Number of	Adjusted gross income	Total	Exemptions	Taxable	income	lnc tax after		Total in	come tax
	returns	less deficit	deductions	(Amount)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total	44,226,527	683,291,513	133,810,819	120,771,564	40,290,925	439,900,674	40,012,555	95,850,948	40,016,544	95,971,270
No sdjusted gross income	339,210	-4,347,972		917,296			_	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,722	13,359
614 63 000	303 3/0	221,107	526,471	993,503	_	-	-] [
\$1,000 under \$2,000	564,545 883,114	859,293 2,220,951	768,143	1,397,163		-			120	302
\$3,000 under \$4,000.	1,138,581	4,007,299	1,219,197 1,663,551	2,216,910	42,601 409,671	3,544 212,286	38,939 385,110	433 28,126	38,991 385,151	74: 28,38
\$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.		6,571,537	2,236,951	3,808,594	984,646	967,699	938,968	132,194	939,003	132,50
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	1,600,868	8,803,043	2,635,678	4,154,931	1,357,132	2,281,301	1,315,342	320,240	1,315,401	320,580
\$7,000 under \$7,000	1,729,569	11,278,862	2,923,514 3,297,621	4,629,563 5,058,187	1,597,041	3,894,237 5,742,732	1,558,997	563,714	1,559,015	563,81
\$8,000 under \$9,000	1,977,811	16,809,455	3,748,026	5,349,076	1,927,280	7,778,988	1,766,454	860,887 1,208,679	1,766,493	861,097 1,209,258
\$9,000 under \$10,000	2,224,199	21,128,020	4,450,636	6,103,538	2,194,024	10,617,984	2,183,666	1,691,756	2,183,724	1,691,918
\$10,000 under \$11,000 \$11,000 under \$12,000	2,157,054 2,389,405	22,642,988 27,485,139	4,705,545	5,920,819	2,140,895	12,044,409	2,125,312	1,966,858	2,125,350	1,967,299
\$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	2,333,986	29,175,566	5,716,426 5,906,954	6,576,569	2,377,933 2,324,417	15,213,169 16,903,244	2,364,392 2,316,296	2,524,361 2,866,146	2,364,423 2,316,303	2,524,661
\$13,000 under \$14,000	2,430,737	32,807,226	6,509,697	6,719,113	2,425,117	19,594,385	2,420,747	3,403,279	2,420,843	3,403,686
	2,318,380	33,619,193	6,438,386	6,301,140	2,316,077	20,881,533	2,311,555	3,694.368	2,311,738	3,694,575
\$15,000 under \$20,000	8,896,828		28,474,969	24,602,501	8,890,320	100,612,944	8,874,634	18,726,498	8,874,775	18,728,034
\$25,000 under \$25,000	4,596,420 2,121,422	101,971,273	17,766,148 10,042,313	12,687,392 5,934,880	4,594,048	71,531,642	4,589,184	14,397,527	4,589,283	14,399,089
\$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$00,000. \$50,000 under \$100,000.	2,017,600	74,290,651	12,755,726	5,758,629	2,118,984 2,013,664	41,645,261 55,815,747	2,116,546 2,008,839	8,974,381 13,697,047	2,116,602	8,975,229 13,704,220
		42,588,544	7,082,411	1,940,380	643,667	33,597,402	642,716	11,115,329	643,187	11,130,513
\$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	122,104	15,937,095	2,781,585	361,778	121,541	12,816,077	121,300	5,470,795	121,519	5,491,166
\$500,000 under \$1,000,000.	23,298 2,677	6,511,154 1,773,616	1,320,017	66,532	23,087	5,138,506	23,037	2,632,797	23,143	2,655,807
\$1,000,000 or more	863	1,670,907	433,392 407,462	7,664 2,499	2,621 846	1,342,184 1,265,400	2,603 842	781,579 793,954	2,649 856	794,622 814,054
Taxable returns, total	40,016,544	672,595,904	125,819,876	108,072,452	40,010,797	438,948,889	40,012,555	95,850,948	40,016,544	95,971,270
No adjusted gross income	1,722	-192,105	-	4,745	-	-	_	_	1,722	13,359
\$1 under \$1,000	} 120	111	1,059	308		-	-	- 1	120	302
31,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	38,991	112,073	50,975	58,493	38,939	3,007	38,939	433	38,991	
\$3,000 under \$4,000	385,151	1,388,753	510,300	682,611	382,828	198,506	385,110	28,126	385,151	747 28,385
		4,281,272	1,301,814	2,043,453	938,968	937,326	938,968	132,194	939,003	132,505
\$\$,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	1,315,401	7,244,553	1,949,552	3,063,385	1,315,355	2,231,927	1,315.342	320,240	1,315,401	320,580
\$7,000 under \$8,000.	1,559,015 1,766,493	10,174,395	2,444,161 2,928,488	3,898,474 4,634,620	1,559,002	3,831,932	1,558,997	567,714	1,559,015	563,816
\$8,000 under \$9,000	1,907,106	16,205,358	3,471,760	5,022,160	1,766,454	5,695,191 7,711,764	1,766,454	860,887 1,208,679	1,766,493	861,097 1,209,258
	2,183,724	20,745,215	4,254,103	5,920,425	2,183,670	10,573,918	2,183,666	1,691,756	2,183,724	1,691,918
\$10,000 under \$11,000	2,125,350	22,309,905	4,546,342	5,780,773	2,125,330	11,982,941	2,125,312	1,966,858	2,125,350	1,967,295
\$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	2,364,423 2,316,303	27,196,789 28,955,818	5,569,724 5,779,165	6,475,568	2,364,395	15,152,742	2,364,392	2,524,361	2,364,423	2,524,661
\$13,000 under \$14,000	2,420,843	32,673,502	6,419,015	6,308,795 6,688,072	2,316,299 2,420,751	16,867,986	2,316,296	2,866,146 3,403,279	2,316,303	2,866,352
	2,311,738	33,523,979	6,404,793	6,273,864	2,311,555	20,846,156	2,311,555	3,694,368	2,420,843 2,311,738	3,403,686 3,694,575
\$15,000 under \$20,000	8,874,775	153,295,288	28,311,956	24,526,445	8,874,656	100,460,034	8,874,634	18,726,498	8,874,775	18,728,034
\$25,000 under \$20,000	4,589,283	101,814,289	17,671,947	12,665,098	4,589,251	71,477,997	4,589,184	14,397,527	4,589,283	14,399,089
\$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$30,000. \$50,000 under \$100,000.	2,116,602 2,009,147	57,461,791 73,971,034	9,948,915 12,541,532	5,919,737 5,735,341	2,116,560 2,008,946	41,595,044 55,697,743	2,116,546	8,974,381	2,116,602	8,975,229
	643,187	42,443,714	6,951,263	1,933,965	642,860	33,567,916	2,008,839 642,716	13,697,047 11,115,329	2,009,147 643,187	13,704,220 11,130,513
\$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more	121,519	15,859,485	2,698,975	360,007	121,375	12,805,718	121,300	5,470,795	121,519	5,491,166
\$500,000 under \$1,000,000	23,143	6,465,649	1,268,590	66,044	23,059	5,136,643	23,037	2,632,797	23,143	2,655,807
\$1,000,000 or more	2,649 856	1,754,566 1,652,449	408,658 386,789	7,595 2,474	2,616 846	1,341,622 1,265,400	2,603 842	781,579 793,954	2,649 856	794,622 814,054
Total nontaxable returns	4,209,983	10,695,610	7,990,946	12,699,116	280,128	951,783	- 12	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		014,034
All returns, summary:				, .,	,	,		-	-	-
Returns under \$5,000	4,771,422	9,532,215	6,414,313	12,215,500	1,436,918	1,183,529	1,363,017	160,752	1,364,987	175,298
Returns \$5,000 under \$10,000	9,398,955	72,025,207	17,055,475	25,295,295	8,860,790	30,315,243	8,731,535	4,645,276	8,731,739	4,646,669
Returns \$15,000 or more	11,629,562	145,730,112 456,003,980	29,277,009	31,898,515	11,584,439 18,408,778	84,636,739	11,538,302 18,379,701	14,455,012	11,538,657	14,456,567

Table 1.2 — Adjusted Gross Income, Total Deductions, Exemptions, and Tox Items by Marital Status and Sex of Toxpoyer and by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

IALL	tigures are es	Lacred Daned	ou smaples.		eturns of hus					
Size of adjusted gross income	Number of	Adjusted	lotal	Exemptions	Taxable	income	lnc tax after		Total inc	ome tax
	returns	income less deticit	deductions	(Amount)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All returns, total	2,355,106	15,048,220	2,912,681	3,470,006	1,887,889	9,385,835	1,876,720	1,979,271	1,878,812	1,982,938
No adjusted gross income	30,157	-149,282		50,353	-	-		-	(*)	(*)
\$1 under \$1,000	179,717	102,015	111,926	224,504	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000	234,341 197,704	357,796 498,036	141,734 135,182	294,169 288,981	109,530 140,077	40,349 137,975	107,248	5,583 20,222	107,248	5,563 20,313
\$2,000 under \$3,000	227,504	802,775	162,301	350,951	188,801	324,095	188,195	50,133	188,195	50,133
\$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	223,966	1,008,221	192,952	364,635	202,169	484,204	202,020	78,600	202,020	78,600
\$5,000 under \$6,000	194,492	1,065,784	176,332	277,280	188,325	616,929	188,300	104,570	188,300	104,570
\$6,000 under \$7,000	172,016 178,593	1,126,450	207,189	227,192	169,181	692,243 843,822	168,908 170,871	121,479	168,914	121,529
\$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000.	152,455	1,295,205	243,751 194,974	274,352 235,976	170,871 152,455	864,255	150,172	153,434 159,546	170,871 150,172	153,434 159,546
\$9,000 under \$10,000	109,161	1,034,925	139,035	176,469	109,161	719,421	106,878	137,497	106,878	137,497
\$10,000 under \$11,000	119,989	1,252,885	201,367	183,339	119,691	868,710	119,691	174,404	119,691	174,404
\$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000.	95,017	1,087,431 703,463	197,578	135,780	94,987	754,548 499,544	94,987 56,379	156,097 105,335	94,987 56,379	156,097
\$13,000 under \$14,000	56,454 37,398	504,212	105,726 90,550	98,193 58,987	56,454 37,398	354,675	37,398	77,589	37,398	77,589
\$14,000 under \$15,000	34,944	505,454	84,284	52,946	34,944	368,225	34,944	82,856	34,944	82,856
\$15,000 under \$20,000	74,688	1,246,419	238,800	121,978	74,684	885,693	74,654	206,018	74,658	206,090
\$25,000 under \$30,000	19,764 5,133	427,606 137,888	92,929	29,197	19,764 5,125	305,480 106,648	18,818 5,124	78,625 32,290	18,821 5,128	78,671 32,393
\$30,000 under \$50,000	8,599	303,786	24,426 58,604	7,558 11,663	8,510	235,399	8,509	83,789	8,517	83,966
\$30,000 under \$50,000 \$50,000 under \$100,000	2,136	145,344	28,946	4,104	2,098	112,828	2,032	47,179	2,034	47,662
\$100,000 under \$200,000\$200,000 under \$500,000	587	75,168	21,947	937	552	53,916	550	28,546	551	28,751
\$500,000 under \$1,000,000	220	65,534	18,426	353	211	47,439 20,757	209	29,035	211	29,321
\$1,000,000 or more	44 27	29,718 83,310	8,892 34,830	69 40	44 27	48,440	43 27	13,198 33,211	43 27	13,629 34,498
Taxable returns, total	1,878,812	14.344,889	2,513,059	2,507,339	1,878,728	9,329,025	1,878,720	1,979,271	1,878,812	1,982,938
No adjusted gross income,,	(*)	(*)	-	(*)	_	_	_	_	(*)	(*)
\$1 under \$1,000	(*)	(+)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000	107,248	178,470	58,546	80,401	107,248	39,523	107,248	5,583	107,248	5,583
\$2,000 under \$3,000	139,963	357,692	92,187	128,205	139,933	137,803	139,933	20,222	139,963	20,313
\$1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	188,195 202,020	667,584 911,281	133,019 156,818	211,379 270,687	188,195 202,020	323,186 483,776	188,195 202,020	50,133 78,600	188,195 202,020	50,133 78,600
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000.	188,300	1,032,263	167,230	248,133	188,300	616,900	188,300	104,570	188,300	104,570
\$6,000 under \$7,000	168,914	1,105,714	195,973	218,147	168,908	691,602	168,908	121,479	168,914	121,529
\$8,000 under \$9,000	170,871	1,278,687	193,576	241,289	170,871	843,822	170,871	153,434	170,871	153,434
\$9,000 under \$10,000	150,172 106,878	1,274,953	194,346 136,752	232,552 173,044	150,172 106,878	848,055 704,525	150,172 106,878	159,546 137,497	150,172 106,878	159,546 137,497
\$10,000 under \$11,000	119,691	1,249,610	198,009	182,892	119,691	868,710	119,691	174,404	119,691	174,404
\$11,000 under \$11,000. \$12,000 under \$13,000. \$13,000 under \$14,000.	94,987	1,087,096	196,790	135,758	94,987	754,548	94,987	156,097	94,987	156,097
\$13.000 under \$14.000	56.379 37,398	702,519 504,212	105,272 90,550	98,137 58,987	56,379 37,398	499,110 354,675	56,379 37,398	105,335 77,589	56,379 37,398	105,335 77,589
\$14,000 under \$15,000	34,944	505,454	84,284	52,946	34,944	368,225	34,944	82,856	34,944	82,856
\$15,000 under \$20,000	74,658	1,245,964	238,607	121,956	74,654	885,455	74,654	206,018	74,658	206,090
\$20,000 under \$25,000. \$25,000 under \$30,000.	18,821	408,521	91,986	26,368	18,821	290,167	18,818	78,625	18,821	78,671
\$30,000 under \$50,000	5,128 8,517	137,752	23,578	7,549	5,124	106,626	5,124	32,290	5,128	32,393
\$50,000 under \$100,000	2,034	136,959	53,258 26,254	11,588 3,836	8,510 2,034	235,399 106,870	8,509 2,032	83,789 47,179	8,517 2,034	83,966 47,662
\$100,000 under \$200,000. \$200,000 under \$500,000.	551	70,861	16,093	862	551	\$3,907	550	28,546	551	28,751
\$500,000 under \$1,000,000		62,943	15,562	338	210	47,223	209	29,035	211	29,321
\$1,000,000 or more	43 27	29,170 83,310	8,864 34,830	68 →0	43 27	20,238 4h,440	43 27	13,198 33,211	43 27	13,629 34,498
Total nontaxable returns	476,294	703,332	399,625	962,676	9,161	56,812	-	-	-	-
All returns, summary:										
Returns under \$5,000	1,093,389	2,619,562	744,095	1,573,594	643,407	986,863	640,226	154,574	640,288	155,101
Returns \$10,000 under \$15,000	806,717 343,802	5,860,441 4,053,445	961,281 679,504	529,244	789,993 343,474	3,736,671 2,845,702	785,129 343,399	676,526 596,280	785,135 343,399	676,576 596,280
Returns \$15,000 or more	111,198	2,514,772	527,800	175,899	111,015	1,816,600	109,966	551,891	109,990	554,982
							,,,,,			-21,1705

Table 1.2 —Adjusted Grass Income, Tatal Deductions, Exemptions, and Tax Items by Marital Status and Sex of Taxpayer and by Size of Adjusted Grass Income—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

			1.	Separate retu	rns of husban	ds and wives:	Filed by men	1		
Size of adjusted gross income	Number of	Adjusted gross	Total	Exemptions	Taxable	income	lncc tax after		Total inc	ome tax
	returns	income less deficit	deductions	(Amount)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	. (34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	1,244,184	8,460,333	1,751,982	2,063,705	1,010,859	5,587,350	1,001,989	1,187,964	1,002,069	1,191,028
No adjusted gross income	26,742	-126,964	- '	46,608	-	-	-	-	(*)	(*)
\$1 under \$1,000	69,763	43,662	46,629	98,609	-	-	-	- 1	(*)	(*)
C1 000 under \$2 000	95,316	150,002	59,564	143,450	36,283	14,109	34,001	1,887	34,001	1,887
∠ 000 under \$3,000	93,669	234,438 373,765	65,281 78,866	169,771	59,020	49,759	58,876 81,654	7,252	58,906	7,343
.2 000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	105,044 99,016	447,824	89,651	168,962 184,590	82,111 85,594	142,705 200,939	85,445	22,053 32,448	81,654 85,445	22,053 32,448
\$2, 00 under \$0,000. \$0,000 under \$7,000. \$7,000 under \$8,000. \$5,000 under \$9,000.	96,340	526,486	87,436	135,475	95,411	304,832	95,386	51,620	95,386	51,620
\$6,000 under \$7,000	82,892 95,424	541,118 712,265	102,932 108,115	131,456 149,886	80,063 92,814	306,896	79,936	53,599	79,936	53,599
\$/,000 under \$8,000	88,632	752,196	113,812	158,345	88,632	454,776 480,039	92,814 86,349	82,397 86,213	92,814 86,349	82,397 86,213
\$9 000 under \$10,000	57,449	546,551	76,679	115,544	57,449	354,328	55,166	65,288	55,166	65,288
\$10,000 under \$11,000	84,616	882,356	143,424	142,919	84,616	596,013	84,616	118,753	84,616	118,753
\$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000.	74,473	851,531 484,795	164,533 80,122	118,608	74,443	568,865 332,565	74,443 38,770	116,597	74,443 38,770	116,597 69,831
\$12,000 under \$13,000\$13 000 under \$14,000	38,845 29,796	401,605	74,879	72,108 51,453	38,845 29,796	275,272	29,796	69,831 59,702	29,796	59,702
\$14,000 under \$15,000	25,940	376,764	70,430	39,440	25,940	266,893	25,940	59,618	25,940	59,618
\$15,000 under \$20,000	53,437	891,319	174,131	94,130	53,433	623,112	53,403	142,934	53,407	143,006
\$20,000 under \$25,000 \$25,000 under \$30,000	16,006	348,199	82,983	25,743	16,006	239,473	15,060	60,583	15,063	60,628
\$30,000 under \$50,000	2,851 5,671	76,733 196,961	17,206 46,233	4,305 8,341	2,843 5,582	55,966 144,268	2,842 5,581	16,466 49,853	2,846 5,589	16,570 50,031
550,000 under \$100,000	1,443	97,601	18,520	2,997	1,436	76,350	1,371	30,535	1,372	30,784
\$100,000 under \$200,000	424	54.805	14,941	725	404	39,556	403	20,811	404	20,976
\$200,000 under \$500,000 \$500,000 under \$1,000,000	108	30,992	6,169	186	101	24,804	100	15,357	101	15,460
\$1,000,000 or more	23 14	15,056 50,273	4,469 24,977	34 20	14	10,553 25,277	14	6,900 17,267	23 14	7,280 18,533
Taxable returns, total	1,002,069	8,598,761	1,551,501	1,519,730	1,001,996	5,531,643	1,001,989	1,187,964	1,002,069	1,191,028
No adjusted gross income	(*)	(*)	-	(*)	-	-	-	- !	(*)	(*)
\$1 under \$1,000	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)
\$1,000 under \$2,000 \$2,000 under \$3,000	34,001	57,174	18,425	25,466	34,001	13,283	34,001	1,887	34,001	1,887
\$3,000 under \$4,000.	58,40h	149,895 293,856	37,069 60,773	63,741 91,079	58.876 81,654	49,588 142,004	58,876 81,654	7,252 22,053	58,906 81,654	7,343 22,053
\$3,000 under \$4,000 \$4,000 under \$5,000	85,445	387,145	64,697	121,937	85,445	200,511	85,445	32,448	85,445	32,448
55,000 under \$6,000	95,386	514,929	84,313	130,814	95,386	304,803	95,386	51,620	95,386	51,620
\$1 000 under \$7,000	74,436	521,318	92,061	122,849	79,936	306,407	74,936	53,599	79,936	53,599
\$ 000 under \$7,000. \$ 000 under \$8,000. \$8,000 under \$9,000.	92,814 86,349	691,657 731,943	97,878 113,184	134,004 154,920	92,814 86,349	454,776 463,839	92,814 86,349	82,397 86,213	92,814 86,349	82,397 86,213
\$9,000 under \$10,000	55,166	525,947	74,396	112,120	55,166	339,432	55,166	65,288	55,166	65,288
\$10,000 under \$11,000	84,616	882,356	143,424	142,919	84,616	596,013	84,616	118,753	84,616	118,753
\$11,000 under \$12,000	74,443	851,196	163,745	118,586	74,443	568,865	74,443	116,547	74,443	116,597
\$13,000 under \$14,000	38,770 29,7 9 6	483,851 401,605	79,667 74,879	72,052 51,453	38,770 29,746	332,132 275,272	38,770 29,796	69,831	38,770 29,796	69,831 59,702
\$14,000 under \$15,000	25,940	376,764	70,430	39,440	25,940	266,893	25,940	59,702 59,618	25,940	59,618
\$1,,000 under \$20,000	53,407	890,864	173,937	94,107	53,403	622,873	53,403	142,934	53,407	143,006
\$20,000 under \$25,000\$25,000 under \$30,000	15,063	329,113	82,040	22,914	15.063	224,159	15,060	60,583	15,063	60,628
\$30,000 under \$50,000	2,846 5,589	76,597 193,377	16,357 40,887	4,296	2,842 5,582	55,944 144,268	2,842	16,466 49,853	2,846 5,589	16,570 50,031
\$50,000 under \$100,000	1,372	90,865	17,653	8,265 2,821	1,372	70,391	5,581 1,371	30,535	1,372	30,784
\$100,000 under \$200,000	404	52,162	11,934	673	404	39,556	403	20,811	404	20,976
\$200,000 under \$500,000	101	29,024	4,048	172	101	24,804	100	15,357	101	I5,460
\$500,000 under \$1,000,000. \$1,000,000 or more	23 14	15,056 50,273	4,469 24,977	34 20	23 14	10,553 25,277	23	6,900 17,267	23	7,280 18,533
Tota nontaxable returns.	242,115	361,568	200,480	543,979	8,863	55,707	14	./,20/	14	10,533
All returns, summary:	,115	301,300	200,400	343,575	0,003	33,707		-		
Returns under \$5,000	489,550	1,122,727	339,991	811,989	263,008	407,513	259,976	63,640	260,034	64,142
Returns under \$5,000. Fetorns \$5,000 under \$10,000.	420,987	3,078,615	488,973	690,706	414,369	1,900,871	409,651	339,117	409,651	339,117
Returns \$10,000 under \$15,000	253,670	2,997,051	533,389	424,528	253,640	2,039,609	253,565	424,501	253,565	424,501
Returns \$15,000 or more	79,977	1,761,939	389,628	136,480	79,842	1,239,359	78,797	360,707	78,819	363,268

Toble 1.2 —Adjusted Gross Income, Tatal Deductions, Exemptions, and Tax Items by Marital Status and Sex of Taxpayer and by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

			Se	parate return	s of husbands	and wives:	Filed by wome	n		
Size of adjusted gross income	Number of	Adjusted gross income	Total	Exemptions	Taxable	lncome	Inc tax after		Total inc	one tax
	returns	less deficit	deductions	(Amount)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
all returns, total	1,110,922	6,087,889	1,160,700	1,406,305	877,030	3,798,483	876,731	791,306	876,743	791,91
No adjusted gross income	3,415	-22,318	-	3,745	-	-	-1	- 1	(*)	(*)
\$1 under \$1,000	109,954	58,353	65,297	125,896	(*)	(*)	(*)	(*)	(*)	(*)
\$1,000 under \$2,000	139,025	207,795	82,170	150,719	73,247	26,239	73,247	3,696	73,247	3,69
\$2,000 under \$3,000	104,035 122,460	263,598 429,010	69,901 83,435	119,210	81,057 106,690	88,216 181,390	81,057 106,541	12,970 28,080	81,057 106,541	12,97 28,08
\$4,000 under \$5,000	124,950	560,397	103,301		116,575	283,265	116,575	46,152	116,575	46,15
\$5,000 under \$6,000	97,902	539,298	88,896	141,806	92,914	312,097	92,914	52,950	92,914	52,95
\$6,000 under \$7,000	89,124	585,332 625,812	104,257	95,735	89,118 78,057	385,347 389,046	88,972 78,057	67,880 71,037	88,978 78,057	67,93 71,03
\$7,000 under \$8,000	83,169 63,823	543,010	135,636 81,162	124,466 77,632	63,823	384,216	63,823	73,333	63,823	73,33
\$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	51,712	488,374	62,357	60,925	51,712	365,093	51,712	72,209	51,712	72,20
\$10,000 under \$11,000	35,373	370,529	57,943	40,420	35,075	272,697	35,075	55,651	35,075	55,65
\$11,000 under \$12,000	20,544 17,609	235,900 218,668	33,045 25,605	17,172 26,085	20,544 17,609	185,683 166,979	20,544 17,609	39,500 35,504	20,544 17,609	39,50 35,50
\$13,000 under \$14,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$11,000 under \$12,000. \$12,000 under \$13,000. \$12,000 under \$14,000. \$14,000 under \$15,000.	9,004	128,690	13,853	13,505	9,004	101,332	9,004	23,238	9,004	23,23
\$15,000 under \$20,000	21,251	355,099	64,670	27,848	21,251	262,581	21,251	63,084	21,251	63,08
\$20,000 under \$25,000	3,758	79,407	9,946	3,454 (*)	3,758	66,007 (*)	3,758 (*)	18,042 (*)	3,758	18,04 (*)
\$30,000 under \$50,000	2,928	106,825	12,371	3,323	2,928	91,131	2,928	33,935	2,928	33,93
\$15,000 under \$25,000. \$22,000 under \$25,000. \$25,000 under \$30,000. \$50,000 under \$100,000.	693	47,743	10,426	1,108	662	36,478	661	16,644	662	16,87
\$100,000 under \$200,000	163 112	20,363 34,543	7.005 12,257	212 167	148 110	14,360 22,634	147 109	7,736 13,678	147	7,77 13,86
\$200,000 under \$500,000. \$500,000 under \$1,000,000.	21	14,662		35	21	10,204	20	6,298	20	6,34
\$1,000,000 or more	13	33,037	9,853	20	13	23,164	13	15,944	13	15,96
axable returns, total	876,743	5,746,124	961,555	987,609	876,732	3,797,378	876,731	791,306	876,743	791,91
No adjusted gross income	(*)	(*)	-	(*)	-		-	-	(*)	(*)
\$1 under \$1,000. \$1,000 under \$2,000.	(*) 73,247	(*) 121,296	(*) 40,121	(*) 54,935	(*) 73,247	(*) 26,239	(*) 73,247	(*)	(*) 73,247	(*)
\$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	81,057	207,797	55,117	64,464	81,057	88,216	81,057	3,696 12,970	81,057	3,69 12,97
\$3,000 under \$4,000	106,541	373,728	72,246	120,300	106,541	181,182	106,541	28,080	106,541	28,08
	116,575	524,136	92,121	148,751	116,575	283,265	116,575	46,152	116,575	46,15
\$5,000 under \$6,000	92,914	512,333	82,916	117,320	92,914	312,097	92,914	52,950	92,914	52,95
\$7,000 under \$8,000	88,978 78,057	584,396 587,029	103,912 95,698	95,297 102,285	88,972 78,057	385,194 389,046	88,972 78,057	67,880 71,037	88,978 78,057	67,93 71,03
\$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	63,823	543,010	81,162	77,632	63,823	384,216	63,823	73,333	63,823	73,33
\$9,000 under \$10,000	51,712	488,374	62,357	60,925	51,712	365,093	51,712	72,209	51,712	72,20
\$10,000 under \$11,000	35,075	367,254	54,585	39,973	35,075	272,697	35,075	55,651	35,075	55,65
\$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000.	20,544 17,609	235,900 218,668	33,045 25,605	17,172 26,085	20,544 17,609	185,683 166,979	20,544 17,609	39,500 35,504	20,544 17,609	39,50 35,50
\$13,000 under \$14,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$14,000 under \$15,000	9,004	128,690	13,853	13,505	9,004	101,332	9,004	23,238	9,004	23,23
\$15,000 under \$20,000	21,251 3,758	355,099 79,407	64,670 9,946	27,848 3,454	21,251 3,758	262,581 66,007	21,251 3,758	63,084 18,042	21,251 3,758	63,08 18,04
\$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000.	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$30,000 under \$50,000 \$50,000 under \$100,000	2,928 662	106,825 46,094	12,371 8,601	3,323 1,015	2,928 662	91,131 36,478	2,928 661	33,935 16,644	2,928	33,93 16,87
		18,699	4,159	189	147	14,351	147	7,736	147	7,77
\$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	110	33,918	11,514	166	109	22,418	109	13,678	110	13.86
\$500,000 under \$1,000,000	20	14,114	4,395	34	20	9,685	20	6,298	20	6,34
	13	33,037	9,853	20	13	23,164	13	15,944	13	15,96
otal nontaxable returns	234,179	341,764	199,143	418,697	(*)	(*)	-	-	-	
ll returns, summary: Returns under \$5,000	603,839	1,496,835	404,104	761,605	380,399	579,350	380,250	90,934	380,254	90.95
Returns \$5,000 under \$10,000	385,730	2,781,826	472,307	500,563	375,624	1,835,800	375,478	337,409	375,484	337,45
Returns \$10,000 under \$15,000	90,132	1,056,394	146,116	104,716	89,834	806,093	89,834	171,779	89,834	171,77
Returns \$15,000 or more	31,221	752,833	138,172	39,419	31,173	577,241	31,169	191,184	31,171	191,71

Table 1.2 —Adjusted Gross Income, Tatal Deductions, Exemptions, and Tax Items by Marital Status and Sex of Taxpayer and by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

				Return	s of heads of	households:	Total			
Size of adjusted gross income	Number of	Adjusted gross income	Total	Exemptions	Taxable	income	Inc tax after		Total in	come tax
	returns	less deficit	deductions	(Amount)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All returns, total	4,687,819	36,231,851	8,937,467	8,781,324	3,929,893	19,587,366	3,924,788	3,789,972	3,924,857	3,793,844
No adjusted gross income,	11,532	-101,372	-	23,974	-	-	-	_	45	204
\$1 under \$1,000	88,844	46,260	115,499	165,447	-	-	-	-	(*)	(*)
\$1,000 under \$2,000	194,862	302,561	281,829	358,460	-	-	-	-	-	
\$2,000 under \$3,000	303,351	759,259	404,826	552,140	68,243	24,036	68,198	3,360	68,198	3,360
\$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.		1,421,857 2,399,701	536,806 752,919	709,284 976,910	296,617 453,654	244,063 719,792	296,040 +53,2+4	34,623 107,610	296,040 453,249	34,623 107,610
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	520,324	2,858,066	774,642	940,099	497,609	1,159,802	494,899	181,382	494,899	181,38
\$6,000 under \$7,000	511,813	3,309,922	813,494	942,021	501,968	1,560,724	501,419	251,880	501,419	251,880
\$7,000 under \$8,000	427,818 340,867	3,209,229 2,876,396	759,260 618,802	779,315 638,668	418,426 336,997	1,674,719	418,137 336,952	277.481 275,461	418,137 336,952	277,481 275,461
\$9,000 under \$10,000	292,439	2,770,043	606,519	552,680	289,867	1,612,785	289,767	279,773	289,767	279,77
\$10,000 under \$11,000	226,784	2,379,299	493,784	444,744	226,782	1,440,797	226,706	255,662	226,706	255,662
\$11,000 under \$12,000	142,781	1,644,411 2,114,608	362,032	258,866	142,567	1,023,853	142,567	186,220	142,567	186,220
\$13,000 under \$14,000	169,770 126,844	1,706,373	436,023 317,471	357,309 264,258	169,770 126,844	1,124,644	169,740 126,842	244,145 213,039	169,740 126,844	244,145 213,049
\$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	72,772	1,052,622	226,341	147,023	71,105	681,325	70,925	131,016	70,925	131,016
\$15,000 under \$20,000	226,177	3,835,477	734,989	445,235	226,145	2,655,490	226,072	536,496	226,073	536,49
\$20,000 under \$25,000	50,079 18,653	1,106,115 515,493	215,789 99,968	108,827 41,879	49,125 18,653	782,762 373,646	49,125 18,647	172,125 84,161	49,126 18,647	172,23 84,16
\$25,000 under \$30,000. \$30,000 under \$50,000.	23,173	849,402	149,893	48,152	23,159	651,672	23,159	178,180	23,163	178,45
\$50,000 under \$100,000	9,582	629,217	110,400	19,842	9,582	498,975	9,568	169,688	9,580	170,527
\$100,000 under \$200,000	2,131	281,303	62,934	4,720	2,116	213,958	2,116	96,192	2,116	96,75
\$200,000 under \$500,000. \$500,000 under \$1,000,000.	558 82	159,743 52,335	35,149 16,268	1,212 198	554 81	123,505 35,916	552 80	63,712 21,340	554 81	64,569 21,923
\$1,000,000 or more	30	53,531	11,830	61	29	42,654	28	26,426	28	26,854
Caxable returns, total	3,924,857	34,321,262	7,701,752	7,044,225	3,924,803	19,578,710	3,924,788	3,789,972	3,924,857	3,793,844
No adjusted gross income	45	-3,012	-	9.2	-	-	-	-	45	204
\$1 under \$1,000	(*)	(*)	(*)	(*)	-	-	-	-	(*)	(*)
\$1,000 under \$2,000				-	-	-		·	· .	
\$2,000 under \$3,000	68,198 296,040	186,591	88,752	73,844	68,198	23,996	68,198	3,360	68,198	3,360
\$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	453,249	1,068,704 2,058,170	392,024 621,403	432,920 717,239	296,040 453,249	243,761 719,528	296,040 453,249	34,623 107,610	296,040 453,249	34,623 107,610
\$5,000 under \$6,000	494,899	2,718,760	715,596	846,627	494,899	1,156,537	494,899	181,382	494,899	181,382
\$6,000 under \$7,000	501,419	3,244,340	779,932	904,691	501,419	1,559,717	501,419	251,880	501,419	251,880
\$7,000 under \$8,000	418,137 336,952	3,137,269 2,843,872	702,697 600,099	760,847 622,943	418,137 336,952	1,673,725	418,137 336,952	277,481 275,461	418,137 336,952	277,481 275,461
56,000 under 57,000. 57,000 under 88,000. 88,000 under 89,000. 99,000 under 810,000.	289,767	2,744,111	583,453	548,343	289,767	1,612,315	289,767	279,773	289,767	279,773
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	226,706	2,378,471	493,271	444,452	226,706	1,440,748	226,706	255,662	226,706	255,662
\$11,000 under \$12,000	142,567	1,641,964	359,726	258,385	142,567	1,023,853	142,567	186,220	142,567 169,740	186,220
\$13,000 under \$14,000	169,740 126,844	2,114,244 1,706,373	435,835 317,471	357,196 264,258	169,740 126,844	1,321,213	169,740 126,842	244,145 213,039	126,844	244,145 213,049
\$14,000 under \$15,000	70,925	1,026,552	202,033	144,117	70,925	680,402	70,925	131,016	70,925	131,016
\$15,000 under \$20,000	226,073	3,833,814	733,967	444,911	226,072	2,654,945	226,072	536,496	226,073	536,497
\$20,000 under \$25,000	49,126 18,647	1,087,023	196,929 99,851	107,386 41,870	49,125 18,647	782,762 373,611	49,125 18,647	172,125 84,161	49,126 18,647	172,236 84,161
\$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000.	23,163	848,960	149,375	48,135	23,159	651,672	23,159	178,180	23,163	178,453
\$50,000 under \$100,000	9,580	629,077	110,354	19,837	9,580	498,886	9,568	169,688	9,580	170,527
\$100,000 under \$200,000	2,11b	279,109	60,476	4,675	2,116 552	213,958	2,116 552	96,192	2,116 554	96,757
\$200,000 under \$500,000 \$500,000 under \$1,000,000	554 81	158,751 51,823	34,492 15,711	1,201 197	552 81	123,079 35,916	80	63,712 21,340	81	64,569 21,923
\$1,000,000 or more	28	50,963	8,296	57	28	42,611	28	26,426	28	26,854
otal nontaxable returns	762,962	1,910,589	1,235,715	1,737,104	5,1190	8,658	-	-	-	-
all returns, summary:	1 525 112	/ 020 201	7 001 870	1 707 711	010 514	007 800	817 / 27	1/6 503	817,487	145 707
Returns under \$5,000	1,525,142 2,093,261	4,828,266 15,023,656	2,091,879 3,572,716	2,786,214 3,852,783	818,514 2,044,867	987,890 7,629,002	817,487 2,041,174	145,593 1,265,977	2,041,174	145,797 1,265,977
Returns \$5,000 under \$10,000	738,951	8,897,313	1,835,651	1,472,199	737,068	5,591,897	736,780	1,030,081	736,782	1,030,091
Returns \$15,000 or more	330,465	7,482,616	1,437,220	670,126	329,444	5,378,576	329,347	1,348,319	329,368	1,351,976

Table 1.2 — Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Marital Status and Sex of Taxpayer and by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

				keturns c	f heads of ho			-		
Size of adjusted gross income	Number of	Adjusted gross	Total	Exemptions	Taxable	income	lnc tax after		Total inc	ome tax
	return-	income less deficit	deductions	(Amount)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
All returns, total		13,909,569	2,982,169	2,777,772	1,261,880	8,426,721	1,257,792	1,731,914	1,257,830	1,734,484
No adjusted gross income\$1 under \$1,000	4,438	-66,781 5,356	18,142	8,399 20,865		_	-		(*)	(*)
\$1,000 under \$2,000	35 069	54,011	46,291	82,109	-	_	-	_	-	-
\$2,000 under \$3,000	66,114	161,619	85,416	132,953	13,604	5,803	13,604	810	13,604	810
\$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	78,954 138,419	279,990 625,119	106,108 189,981	136,702 235,053	60,158 124,007	49,347 211,520	59,979 123,764	7,082 31,850	59,979 123,764	7,082 31,850
es 000 under \$6 000	101 762	561,723	137,796	179,056	98,009	245,851	95,532	38,259	95,532	38,259
\$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000.	129,709	843,017	192,304	244,338	127,217	407,386	126,668	65,884	126,668	65,884
\$7,000 under \$8,000	107,000 104,991	800,612 888,000	179,636	211,123	104,692	412,330 517,162	104,552 104,946	67,596 88,197	104,552 104,946	67,596 88,197
\$9,000 under \$10,000	103,214	979,625	166,229 183,532	204,650 208,274	104,961 102,925	588,569	102,825	102,067	102,825	102,067
\$10,000 under \$11,000	70,543	739,755	139,280	140,467	70,541	460,034	70,465	81,671	70,465	81,671
\$11,000 under \$12,000 \$12,000 under \$13,000	55,222 72,033	637,424 899,292	142,101	110,524 163,818	55,008 72,033	385,140 562,947	55,008 72,003	69,757 103,775	55,008 72,003	69,757 103,775
\$13,000 under \$14,000	64,496	869,363	154,227	135,335	64,496	579,801	64,494	109,730	64,496	109,739
\$13,000 under \$14,000 \$14,000 under \$15,000	48,608	702,704	130,767	93,344	48,607	478,608	48,427	92,584	48,427	92,584
\$15,000 under \$20,000. \$20,000 under \$25,000.	144,391 32,913	2,461,938 724,567	457,377	304,659	144,384	1,699,972 502,365	144,311	342,892	144,312 31,960	342,893 110,040
\$25,000 under \$30,000	14,734	406,196	145,855 82,782	77,609	31,959 14,734	288,501	31,959 14,728	110,030 66,020	14,728	66,020
\$25,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$100,000.	lb,617	606,105	99,927	35,463	16,603	471,029	16,603	130,106	16,607	130,379
		407,325	77,188	14,028	6,262	316,109	6,248	106,426	6,260	106,949
\$100,000 under \$200,000 \$200,000 under \$500,000	1,315	174,257 92,016	39,136 21,099	3,212 728	1,300 320	132,217	1,300 318	58,484 34,415	1,300	58,888 34,999
\$500,000 under \$1,000,000	42	27,405	8,339	112	42	18,954	41	10,760	42	11,223
\$1,000,000 or more	18	28,931	h,129	38	18	22,764	17	13,519	17	13,721
Taxable returns, total		13,550,271	2,738,517	2,394,636	1,257,807	8,419,125	1,257,792	1,731,914	1,257,830	1,734.484
No adjusted gross income\$1 under \$1,000	(*)	(*)	-	(*)	-	-	-	-	(*)	(*)
\$1.000 under \$2.000		-				_]]		-
\$1,000 under \$2,000, \$2,000 under \$3,000.		35,737	17,685	12,248	13,604	5,803	13,604	810	13,604	810
\$3,000 under \$4,000 \$4,000 under \$5,000		213,626	80,428	84,017	59,979	49,181	59,979	7,082	59,979	7,082
	123,764	559,157	167,557	180,186	123,764	211,413	123,764	31,850	123,764	31,850
\$5,000 under \$6,000\$6,000 under \$7,000	95,532 126,668	527,361 823,784	129,093 186,963	155,479 230,442	95,532 126,668	242,789 406,379	95,532 126,668	38,254 65,884	95,532 126,668	38,259 65,884
\$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	104,552	783,255	162,386	209,144	104,552	411,725	104,552	67,596	104,552	67,596
\$8,000 under \$9,000	104,946	887,619	165,880	204,582	104,946	517,157	104,946	88,197	104,946	88,197
		475,420	180,460	207,362	102,825	588,099	102,825	102,067	102,825	102,067
\$10,000 under \$11,000	70,465	736,927	138,767	140,175	70,465	459,985	70,465	81,671	70,465	81,671
\$11,000 under \$12,000. \$12,000 under \$13,000	55,008 72,003	634,977 898,928	139,795 172,340	110,042 163,705	55,008 72,003	385,140 562,883	55,008 72,003	69,757 103,775	55,008 72,003	69,757 103,775
\$13.000 under \$14.000	64,496	869.363	154,227	135,335	64,496	579,801	64,494	109,730	64,496	109,739
\$14,000 under \$15,000	48,427	700,028	129,406	92,938	48,427	477,684	48,427	92,584	48,427	92,584
\$15,000 under \$20,000 \$20,000 under \$25,000	144,312 31,960	2,460,668 705,475	456,877 126,996	304,372 76,169	144,311 31,959	1,699,427 502,365	144,311 31,959	342,892 110,030	144,312 31,960	342,893 110,040
\$20,000 under \$25,000. \$25,000 under \$30,000.	14,728	406,034	82,665	34,904	14,728	288,465	14,728	66,020	14,728	66,020
\$30,000 under \$50,000 \$50,000 under \$100,000	16,607	605,662	99,409	35,44b	16,603	471,029	16,603	130,106	16,607	130,379
	6,260	407,185	77,141	14,023	6,260	316,021	6,248	106,426	6,260	106,949
\$100,000 under \$200,000	1,300	172,063	36,679	3,167	1,300	132,217	1,300	58,484	1,300	58,888
\$200,000 under \$500,000. \$500,000 under \$1,000,000.	320	91,025 27,405	20,442	717 112	318 42	69,887 18,954	318 41	34,415	320	34,999
\$1,000,000 or more	42 17	27,739	8,339 4,982	36	17	22,721	17	10,760 13,519	17	11,223 13,721
Total montaxable returns	153,369	359,298	243,650	383,138	4,073	7,599	_	-	-	-
All returns, summary:										
Returns under \$5,000	546,676	1,059,314	445,937	616,081	197,769	266,671	197,347	39,742	197,362	39,844
Returns \$10,000 under \$15,000	310,902	4,072,976 3,848,539	859,497 738,903	1,047,440 643,488	537,804 310,685	2,171,298	534,523 310,397	362,002 457,516	534,523 i 310,399	362,002 457,526
Returns \$15,000 or more		4,928,739	937,833	470,762	215,622	3,522,224	215,525	872,653	215,546	875,112

Toble 1.2 — Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Marital Status and Sex of Taxpayer and by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

[AII I	igures are es	timates based	on samples							
		1		Returns of	heads of hou	senoids: File				
Size of adjusted gross income	Number of	Adjusted gross income	Total	Exemptions	Taxable	income	Inco tax after		Total in	come tax
	returns	less deficit	deductions	(Amount)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
All returns, total	3,276,620	22,322,282	5,955,297	6,003,551	2,668,013	11,160,643	2,666,996	2,058,055	2,667,027	2,059,356
No adjusted gross income	7,094 74,833	-34,591 40,904	97,357	15,575 144,581	-	-	-	-	(*) (*)	(*) (*)
\$1 under \$1,000	159,793	248,550	235,538	276,351	-				- 1	(~)
\$2.000 under \$3.000	237,237 318,081	597,639	319,410 4 3 0,698	419,187 572,582	54,639 236,469	18,232 194,716	54,594 236,061	2,550 27,540	54,594 236,061	2,550 27,540
\$3,000 under \$4,000. \$4,000 under \$5,000.	391,099	1,774,582	562,939	741,857	329,647	508,272	329,485	75,760	329,485	75,760
\$5,000 under \$6,000	418,562	2,296,343	636,846	761,043	399,600	913,952	399,367	143,123	399,367	143,123
\$6,000 under \$7,000	382,104 320,818	2,466,905	621,190 579,624	697,683 568,193	374,751 313,734	1,153,338	374,751 313,585	185,995 209,885	374,751 313,585	185,995 209,885
\$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	235,876	1,988,396	452,572	434,018	232,036	1,103,808	232,006	187,265	232,006	187,265
\$9,000 under \$10,000	189,225	1,790,418	422,987	344,406	186,942	1,024,217	186,942	177,706	186,942	177,706
\$10,000 under \$11,000	156,241 87,559	1,639,545 1,006,986	354,504 219,931	304,277 148,343	156,241 87,559	980,763 638,713	156,241 87,559	173,991 116,463	156,241 87,559	173,991 116,463
\$12,000 under \$13,000	97,737	1,215,316	263,495	193,491	97,737	758,330	97,737	140,370	97,737	140,370
\$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	62,348 24,164	837,009 349,917	163,243 95,574	128,923 53,678	62 ,348 22,498	544,843 202,717	62,348 22,498	103,309 38,431	62,348 22,498	103,309 38,431
\$15,000 under \$20,000	81,786	1,373,539	277,611	140,576	81,761	955,518	81,761	193,604	81,761	193,604
\$20,000 under \$25,000	17,166 3,919	381,548 109,298	69,934 17,186	31,217 6,966	17,166 3,919	280,397 85,146	17,166 3,919	62,095 18,141	17,166 3,919	62,197 18,141
\$30,000 under \$50,000	6,556	243,298	49,966	12,689	6,556	180,643	6,556	48,074	6,556	48,074
\$50,000 under \$100,000	3,320	221,892	33,213	5,814	3,320	182,865	3,320	63,262	3,320	63,578
\$100,000 under \$200,000\$200,000 under \$500,000	816 234	107,046 67,727	23,798 14,050	1,508 484	816 234	81,741 53,193	816 234	37,708 29,297	816 2 3 4	37,869 29,569
\$500,000 under \$1,000,000	40	24,931	7,930	86	39	16,961	39	10,580	39	10,699
\$1,000,000 or more	12	24,600	5,701	23	11	19,889	11	12,906	11	13,133
Taxable returns, total	2,667,027	20,770,940	4,963,233	4,649,589	2,666,996	11,159,585	2,666,996	2,058,055	2,667,027	2,059,356
No adjusted gross income\$1 under \$1,000	(*)	(*)	(*)	(*) (*)	-	-	-	-	(*) (*)	(*) (*)
\$1,000 under \$2,000. \$2,000 under \$3,000.	54,594	150,854	71,066	61,595	54,594	18,193	54,594	2,550	54,594	2,550
\$3,000 under \$4,000. \$4,000 under \$5,000.	236,061	855,078	311,596	348,902	236,061	194,580	236,061	27,540	236,061	27,540
	329,485	1,499,013	453,845	537,053	329,485	508,115	329,485	75,760	329,485	75,760
\$5,000 under \$6,000	399,367 374,751	2,191,399 2,420,557	586,503 592,970	691,148 674,249	399,367 374,751	913,748 1,153,338	399,367 374,751	143,123 185,995	399,367 374,751	143,123 185,995
\$6,000 under \$7,000. \$7,000 under \$8,000.	313,585	2,354,014	540,311	551,703	313,585	1,262,000	313,585	209,885	313,585	209,885
\$8,000 under \$9,000. \$9,000 under \$10,000.	232,006 186,942	1,956,253 1,768,191	434,218 402,993	418,361 340,982	232,006 186,942	1,103,675 1,024,217	232,006 186,942	187,265 177,706	232,006 186,942	187,265 177,706
\$10,000 under \$11,000	156,241	1,639,545	354,504	304,277	156,241	980,763	156,241	173,991	156,241	173,991
\$10,000 under \$11,000 \$11,000 under \$12,000	87,559	1,006,986	219,931	148,343	87,559	638,713	87,559	116,463	87,559	116,463
\$12,000 under \$13,000	97,737 62,348	1,215,316 837,009	263,495 163,243	193,491 128,923	97,737 62,348	758,330 544,843	97,737 62,348	140,370 103,309	97,737 62,348	140,370 103,309
\$13,000 under \$14,000. \$14,000 under \$15,000.	22,498	326,523	72,627	51,179	22,498	202,717	22,498	38,431	22,498	38,431
\$15,000 under \$20,000. \$20,000 under \$25,000.	81,761 17,166	1,373,146	277,090 69,934	140,539 31,217	81,761 17,166	955,518 280,397	81,761 17,166	193,604 62,095	81,761 17,166	193,604
\$25,000 under \$30,000	3,919	109,298	17,186	6,966	3,919	85,146	3,919	18,141	3,919	62,197 18,141
\$25,000 under \$30,000, \$30,000 under \$50,000. \$50,000 under \$100,000.	6,556	243,298	49,966	12,689	6,556	180,643	6,5\$6	48,074	6,556	48,074
	3,320	221,892	33,213	5,814	3,320	182,865	3,320	63,262	3,320	63,578
\$100,000 under \$200,800	816 234	107,046	23,798	1,508 484	816 234	81,741	816 234	37,708	816	37,869
\$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	39	67,727 24,418	14,050 7,372	85	39	53,193 16,961	39	29,297 10,580	234 39	29,569 10,699
\$1,000,000 or more	11	23,224	3,313	21	11	19,889	11	12,906	11	13,133
Total nontaxable returns	609,593	1,551,294	992,063	1,353,969	1,017	1,059	-	-	-	-
All returns, summary	1,188,137	3,768,951	1,645,942	2,170,133	+ 30 7/1	791 220	4.70.1/0	105 950	(20, 12)	105.054
Returns under \$5,000	1,546,585	10,950,680	2,713,219	2,805,343	620,745 1,507,063	721,220 5,457,704	620,140	105,850 903,975	620,171 1,506,651	105,954 903,975
Returns \$10,000 under \$15,000	428,049	5,048,774	1,096,748	828,712	426,383	3,125,367	426,383	572,565	426,383	572,565
Returns \$15,000 or more	113,849	2,553,877	499,387	199,364	113,822	1,856,353	113,822	475,666	113,822	476,864

Table 1.2 — Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Marital Status and Sex of Taxpayer and by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

	And the street of the samples - somey anounts are in thousands of dollars											
	Returns of vorvising sponses Total											
Size of adjusted gross income	Number of returns	gross Total		Exemptions (Amount)	Taxable	incone	Income		Total income tax			
		delinit		(Janoune)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(81)	(62)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(40)		
All returns, total	213,520	1,875,868	494,566	418,324	152,417	1,067,430	151,560	0,7-1	151,565	220,668		
No adjusted gross income\$1 under \$1,000	3,372 15,170	-11,015 5,638	(4,881	7,951 21,911	- 1	-	-	-	(6)	(*)		
\$1,000 under \$2,000	14,571	21,832	19,439	25,980	-	-			-			
\$2,000 under \$3,000 \$3,000 under \$4,000	29,223 7,573	71,101	38,212 12,599	45,703 10,837	16,190	9,021	15,976	1,253	15,976	1,253		
\$3,000 under \$4,000. \$4,000 under \$5,000.	15,574	73.517	27,167	30,053	12,696	17,818	12,490	518ء ۽	12,440	2,518		
\$5,000 under \$6,000\$6,000 under \$7,000	15,307 12,987	84,109	22,701	38,700	12,875	24,506	12,577	3,487	12,577	3,497		
\$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000.	12,987	85,319 104,978	22,090 26,081	25,835	12,987	37,394	12,987	5,621	12,987	5,621		
\$8,000 under \$9,000 \$9,000 under \$10,000	(*)	(×)	(*)	25,074	13,339	53,822	13,339	B.466	13,339	8,466		
\$10,000 under \$11,000.	10,974	116,157			, ,			(*)	(*)	(*)		
\$11,000 under \$12,000	7,661	87,377	22,787 15,906	21,195 20,288	10,974 7,661	72,175 52,083	10,855 7,661	12,037 8,835	10,835 7,661	12,037 8,835		
\$12,000 under \$13,000. \$13,000 under \$14,000.	9,084	114,014	27,308	16,9.3	9,084	69,733	9,084	12,145	9,084	12,145		
\$14,000 under \$15,000	12,041	168,366	47,232	21,798	10,910	100,315	10,910	18,093	10,910	18,093		
\$15,000 under \$20,000	20,662 4,794	346,840	74,069	53,645	20,662	219,126	20,662	40,474	20,662	40,474		
\$20,000 under \$25,000. \$25,000 under \$30,000.	3,206	105,638 86,344	34,712 11,857	10,080	3,851	64.067 68,104	3,851 3,206	13,136 15,148	3,851	13,136		
\$30,000 under \$50,000	3,601 1,084	138,350 70,039	19,538 11,421	n,389	3,601	112,423	3,601	29,730	3,206 3,601	15,146 29,730		
\$100,000 under \$200,000				2,945	1,084	55,673	1,084	18,573	1,084	18,613		
\$200,000 under \$500,000	309 48	39,361 13,544	5,596 3,177	789 107	309 , 48	32,975 10,260	309	14,042 5,136	309 48	14,072		
\$500,000 under \$1,000,000. \$1,000,000 or more.	4	2,601	524	7	4	2,070	4	1,165	40	5,175 1,188		
Taxable returns, total	151,565	1,740,360	376,990	298,564	161 640	. 066 001	*		-	-		
No adjusted gross income	(*)	(*)	370,390	(+)	151,560	1,065,881	151,560	220,481	151,565	220 668		
\$1 under \$1,000	- 1	-	-	-	-	-	- }	-	(*)	14"		
\$2,000 under \$3,000	15,976	46,281	12,424	16 006	14 07		-	-	-	-		
\$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	12,440	56,428	18,175	15,005 22,582	15,976 12,490	8,852	15,976	1,253	15,976	1,253		
\$5,000 under \$6,000						17,671	12,490	2,518	13,490	2,518		
\$6,000 under \$7,000	12,577	70,206 85,319	18,779 22,090 p	27,197 25,835	12,577 12,987	24,230 37,394	12,577	3,487 5,621	12,577	3,497 ,621		
\$7,000 under \$8,000. \$8,000 under \$9,000.	13,339	104,978	26,081	25,074	13,339	53,822	13,339	3,4004	13,339	.021 8.466		
\$9,000 under \$10,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$10,000 under \$11,000	10,835	114,664	22,563	20,882	10,835	71,218	10,835	12,037	10,835	12,037		
\$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000.	7,661 9,084	87,377 114,014	15,006 27,308	20.288	7,661	52,083	7,661	8,835	7,661	8,835		
\$13,000 under \$14,000. \$14,000 under \$15,000.	10,910	151,622	31,207	20,102	9,084	69,733	9,084	12,145	9,084	12,145		
\$15,000 under \$20,000	20,662	3/4 0/	71.000					10,00	10,710	10,093		
\$20,000 under \$25,000. \$25,000 under \$30,000.	3,851	346,84 86,738	74,069 14,006	8,645	20,662 3,851	219,126 64,067	20,662 3,851	13,136	20,662	40,474		
\$30,000 under \$50,000	3,206 3,601	86,344 138,350	11,857	h,383	3,206	68,104	3,206	15,148	3,206	13,136 15,148		
\$50,000 under \$100,000	1,084	70,039	19,538	6,389 2,945	3,601 1,084	112,423 55,673	1,084	29,730 18,573	1,084	29,730 18,613		
\$100,000 under \$200,000	309	39,361	5,596	789	309	32,975	309	14,042	309	14,072		
\$200,000 under \$500,000. \$500,000 under \$1,000,000.	48	2,601	3,177 524	107	48	10,260	-8	5.136	+ d	5,175		
\$1,000,000 or more	-	-,	32.4	-1	- 4	2,070	4	1,165	4	1,188		
otal nontaxable returns	61,955	135,507	117,576	119,762	(*)	(*)	-	_	-	-		
11 returns, summary:										-		
Returns under \$5,000	85,483 54,569	188,118 399,120	117,297 104,042	142,433	28,886	26,838	28,466	3,771	28,471	3,816		
Returns \$10,000 under \$15,000 Returns \$15,000 or more	39,760	485,914	112,333	80,253	52,137 38,629	181,587 294,306	51,839 38,490	28,195	51,839 38,490	28 2 0 5 51 110		
7.7,000 01 1010111111111111111111111111111	33,708	802,718	160,895	80,345	32,765	564,699	32,765	137,405	32,765	131 537		

Table 1.2 —Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Marital Status and Sex of Taxpoyer and by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

	Returns of surviving spouses: Filed by men											
Size of adjusted gross income	Number of	Adjusted gross income	Total	Exemptions	Taxable	income	Inco	Income tax after credits		ome tax		
	returns	less deficit	deductions	(Amount)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)		
All returns, total	75,571	954,758	206,730	172,379	62,113	594,315	61,608	122,694	61,613	122,792		
No adjusted gross income	(*)	(*)	-	(*)	-	-	-	-	(*)	(*)		
\$1 under \$1,000 \$1,000 under \$2,000	1	12 000	13.100		.[-	-		-			
\$2,000 under \$3,000	1	17,880	12,197	14,731	(*)	(*)	- '	-	-			
\$3,000 under \$4,000 \$4,000 under \$5,000	1											
	1 8,572	45,306	12,118	24,632	1,391	11,604	,243	1,649	5,243	1,659		
\$5,000 under \$6,000									i			
\$7,000 under \$8,000	1											
\$8,000 under \$9,000. \$9,000 under \$10,000.	10,918	48,767	25,398	21,310	10,918	52,060	10,918	8,282	10,918	8,282		
	1											
\$10,000 under \$11,000 \$11,000 under \$12,000		121,311	21,029	27,838	11,044	72,444	10,905	12,091	10,905	12,091		
\$12,000 under \$13,000	1,	185,094	43,130	24,552	12,487	118,390	12,487	21,397	12,487	21,397		
\$14,000 under \$15,000	1)	103,034	43,230	24,332	12,407	220,500	12,40	21,577	12,407	,,		
\$15,000 under \$20,000		270,117	59,971	43,948	15,925	166,198	15,925	30,681	15,925	30,681		
\$20,000 under \$25,000	1 4 004	102,529	16,614	10,333	4,004	75,582	4,004	16,519	4,004	16,519		
\$25,000 under \$30,000 \$30,000 under \$50,000	1	52,219	5,322	2,474	1,366	44,423	1,366	11,698	1,366	11,698		
\$50,000 under \$100,000	546	34,354	5,759	1,566	546	27,029	546	8,727	546	8,731		
\$100,000 under \$200,000							i :					
\$200,000 under \$500,000	71	32,149	5,192	542	21 -	26,417	214	11,650	214	11,689		
\$500,000 under \$1,000,000 \$1,000,000 or more.	l'	_	_	_	_	_	- 1	_				
		,										
Taxable returns, total			173,024	141,793	61,608	593,126	61,608	122,694	61,613	122,792		
No adjusted gross income	(*)	(*)		(*)		-	-	-	(*)	(*)		
\$1,000 under \$2,000	-	-	-	-	-	-	-	-	- [
\$2,000 under \$3,000 \$3,000 under \$4,000	1	-	-	-	-	-	-	-	-	•		
\$4,000 under \$5,000	5,243	20 422	. 850	11 22	6 712	11 520	5 3/3	1.6/0	5 2/2	1 (1)		
\$5,000 under \$6,000	11	29,623	6,858	11,226	5,243	11,539	5,243	1,649	5,243	1,659		
\$6,000 under \$7,000,	Į)											
\$8,000 under \$9,000	10,918	98,767	25,398	21,310	10,918	52,060	10,918	8,282	10,918	8,282		
\$9,000 under \$10,000	1											
\$10,000 under \$11,000	10,905	119,817	20,805	27,525	10,905	71,488	10,905	12,091	10,905	12,091		
\$11,000 under \$12,000. \$12,000 under \$13,000.)1	115,017	20,003	27,525	10,303	72,400	10,505	12,001	10,505	12,071		
\$13,000 under \$14,000	12,487	168,350	27,105	22,855	12,487	118,390	12,487	21,397	12,487	21,397		
\$14,000 under \$15,000	11											
\$15,000 under \$20,000	15,925	270,117	59,971	43.948	15,925	166,198	15,925	30,681	15,925	30,681		
\$20,000 under \$25,000. \$25,000 under \$30,000.	4,004	102,529	16,614	10,333	4,004	75,582	4,004	16,519	4,004	16,519		
\$30,000 under \$50,000	1,366	52,219	5,322	2,474	1,366	44,423	1,366	11,698	1,366	11,698		
\$50,000 under \$100,000	546	34,354	5,759	1,566	546	27,029	546	8,727	546	8,731		
\$100,000 under \$200,000	214	32 1/0	l	542	214	26 / 12	214	11 650	214	11 (00		
\$200,000 under \$500,000 \$500,000 under \$1,000,000	Į)	32,149	5,19?	342	214	26,417	214	11,650	214	11,689		
\$1,000,000 or more	-	-	-	-	-	-	- 1	-	-	-		
Total nontaxable returns	13,958	47,891	33,707	30,588	(*)	(*)	-	-	-			
All returns, summary:												
Returns under \$5,000		23,446	16,250	21,181	(*)	(*)	(*)	(*)	(*)	(*)		
Returns \$5,000 under \$10,000	17,090 24,662	133,539 306,404	33,463 64,158	39,945 52,389	14,807 23,531	61,901 190,834	14,807 23,392	9,708 33,488	14,807 23,392	9,718 33,488		
Returns \$15,000 or more		491,366	92,857	58,860	22,055	339,649	22,055	79,274	22,055	79,318		

Table 1.2 — Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Marital Status and Sex of Taxpayer and by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

	I figures are estimates based on samples-money amounts are in thousands of dollars; Returns by surviving spouses: Filed by women											
Size of adjusted gross income	Number of	Adjusted	Total	Exemptions	Taxable	income	income tax after credits		Total income tax			
	returns	income less deficit	deductions	(Amount)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)		
All returns, total	137,949	921,114	287,838	245,949	90,304	473,113	89,952	97,787	89,952	97,876		
No adjusted gross income	3,183 13,544	-6,047	17 (07	7,498	-	-	-	- 1	-	-		
\$1 under \$1,000 \$1,000 under \$2,000	13,847	5,467 20,798	17,607 18,498	19,462 24,362	-	Ĩ.	-	-	-	-		
\$2,000 under \$3,000	22,398	54,427	29,230	35,039	15,946	8,830	15,946	1,250	15,946	1,250		
\$3,000 under \$4,000. \$4,000 under \$5,000.	6,947 13,800	24,846 65,182	10,856 24,856	9,339 25,553	11,220	16,076	11,166	2,299	11,166	2,299		
\$5,000 under \$6,000	10,435 11,687	57,860 76,796	16,358 20,368	23,059 22,841	(*) 11,687	(*) 33,587	(*) 11,687	(*) 5,045	(*) 11,687	(*) 5,045		
\$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	15,357	130,924	33,853	29,445	15,357	67,627	15,357	10,807	15,357	10,807		
	,											
\$10,000 under \$11,000 \$11,000 under \$12,000	7,591	82,223	16,763	13,646	7,591	51,814	7,591	8,781	7,591	8,781		
\$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	(*) (*) (*)	(*) (*) (*)	(*) (*) (*)	(*) (*) (*)	(*) (*) (*)	(*) (*) (*)	(*) (*) (*)	(*) (*) (*)	(*) (*) (*)	(*) (*) (*)		
\$15,000 under \$20,000	4,737	76,723	14,098	9,698	4.737	52,928	4,737	9,793	4,737	9,793		
\$20,000 under \$25,000	3,996	89,454	29,956	6,131	3,053	56,589	3,053	11,765	3,053	11,765		
\$30,000 under \$50,000. \$50,000 under \$100,000.	2,235 538	86,132 35,685	14,216 5,662	3,916 1,379	2,235 538	68,000 28,644	2,235 538	18,032 9,846	2,235 538	18,032 9,882		
\$100,000 under \$200,000 \$200,000 under \$500,000	124	15,800	1,942	323	124	13,535	124	5,829	124	5,859		
\$200,000 under \$1,000,000. \$1,000,000 or more.	3	(*) 2,098	522	5	3	1,571	3	924	(*)	(*) 947		
Taxable returns, total	89,952	833,497	203,968	156,775	89,952	472,756	89,952	97,787	89,952	97,876		
No adjusted gross income	-	555,457	203, 300	130,773	09,932	472,730	09,932	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	05,552	57,070		
\$1 under \$1,000. \$1,000 under \$2,000.	-		-	-	-	-	-	-	-	-		
\$2,000 under \$3,000	15,946	46,175	22,385	14,960	15,946	8,830	15,946	1,250	15,946	1,250		
\$3,000 under \$4,000. \$4,000 under \$5,000.	11,166	52,211	16,454	19,763	11,166	15,994	11,166	2,299	11,166	2,299		
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000	(*) 11,687	(*) 76,796	(*) 20,368	(*) 22,841	(*) 11,687	(*) 33,587	(*) 11,687	(*) 5,045	(*) 11,687	(*) 5,045		
\$8,000 under \$9,000. \$9,000 under \$10,000.	15,357	130,924	33,853	29,445	15,357	67,627	15,357	10,807	15,357	10,807		
\$10,000 under \$11,000	7,591	82,223	16,763	13,646	7,591	51,814	7,591	8,781	7,591	8,781		
\$11,000 under \$12,000. \$12,000 under \$13,000.	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$13,000 under \$14,000. \$14,000 under \$15,000.	(+) (+)	(*) (*)	(*) (*)	(*)	(*) (*)	(*) (*)	(*)	(*)	(*) (*)	(*) (*)		
\$15,000 under \$20,000	4.737	76,723	14,098	9,698	4.737	52,928	4,737	9,793	4,737	9,793		
\$20,000 under \$25,000	3,053	70,555	9,249	4,716	3,053	56,589	3,053	11,765	3,053	11,765		
\$25,000 under \$30,000 \$30,000 under \$50,000	2,235	86,132	14,216	3,916	2,235	68,000	2,235	18,032	2,235	18,032		
\$50,000 under \$100,000	538	35,685	5,662	1.379	538	28,644	538	9,846	538	9,882		
\$100,000 under \$200,000\$200,000 under \$500,000	124	15,800	1,942	323	124	13,535	124	5,829	124	5,859		
\$500,000 under \$1,000,000. \$1,000,000 or more.	(*)	2,098	522	(*)	(*) 3	(*) 1,571	(*)	924	(*)	(*) 947		
Total nontaxable returns	47,997	87,617	83,869	84,175	(*)	(*)	-	-	-			
All returns, summary:												
Returns under \$5,000 Returns \$5,000 under \$10,000	73,719 37,479	164,672 265,581	101,048 70,579	121,253 75,344	27,166 37,330	24,907 119,686	27,112 37,032	3,549	27,112	3,549		
Returns \$10,000 under \$15,000	15,098	179,510	48,174	27,864	15,098	103,471	15,098	18,487	37,032 15,098	18,487 17,621		
Returns \$15,000 or more	11,653	311,351	68,037	21,485	10,710	225,050	10,710	58,131	10,710	58,219		

Table 1.2 — Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Marital Status and Sex of Taxpayer and by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samplesmoney amounts are in thousands of dollars] Returns of single persons not heads of households of survizing spouses: Total												
		Adjusted	Returns of Si	ngie persons			Income					
Size of adjusted gross income	Number of returns	gross income	Total deductions	Exemptions (Amount)	Taxable	income	tax after		Total in	come tax		
	202110	less deficit	dedu ciona	(Mailedine)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)		
All turns, total	31,857,218	169,075,803	49,325,242	27,822,626	21,444,418	103,664,429	21,362,524	21,623,858	21,362,989	21,638,383		
No adjusted gross income	1h1,528	-670,292		143,546	-	-	-	i ~ l	156	1,877		
\$1 under \$1.000	4,842,804	2,672,157	6,318,072	3,803,090	(*)	(*)	(*)	(*)	(*)	(*)		
\$1,000 under \$2,000. \$2,000 under \$3,000.	4,625,044	6.841,014	6,012,729	3,711,898	14,833	6,057	14,833	855	14,833	855		
\$2,000 under \$3,000 \$3,000 under \$4,000	3,768,948 3,032,567	9,285,866	4,432,927 4,091,086	3,245,443 2,782,094	3,165,857 2,937,266	1,3+4,981 3,813,656	3,142,779 2,905,407	189,889 562,943	3,142,782 2,905,409	189,938 563,051		
\$4,900 under \$5,000	2,860,346	12,891,252	3,924,603	2,601,361	2,804,986	6,426,537	2,796,642	1,018,990	2,796,642	1,018,990		
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$2,000 under \$9,000. \$5,000 under \$10,000.	2,272,294	12,417,960	3,076,742	2,088,866	2,259,681	7,269,020	2,252,492	1,211,178	2,252,493	1,211,181		
\$6,900 under \$7,000	1,923,150	12,469,812	2,741,771 2,219,948	1,746,251	1,908,682	8,017,080 7,982,372	1,906,420	1,389,680	1,906,420	1,389,680		
\$7,400 under \$8,000	1,405,623		2,086,433	1,278,878	1,401,193	8,570,746	1,398,360	1,439,670	1,398,362	1,439,743 1,592,656		
\$9,000 under \$10,000	1,090,829	10,354,555	1,795,970	975,299	1,083,951	7,601,429	1,083,846	1,459,700	1,083,876	1,459,786		
\$10 J00 under \$11,000	868,506 699,961	9,113,647 8,034,483	1,614,428	760,399 635,544	864,728 699,815	6,758,531 5,955,254	864,436 699,402	1,333,701	864,436	1,333,701 1,198,679		
\$11 000 under \$12,000	548,157	6,836,866	1,195,768	509,913	546,275	5,144,499	545,787	1,198,679	699,402 545,787	1,055,041		
\$13 00 under \$14,000	487,520	0,565,165	1,193,252	456,112	484,723	4,926,007	484,571	1,033,315	484,571	1,033,315		
\$11 ***0 under \$12,000. \$1. ***0 under \$13,000. \$13 **00 under \$14,000. \$14 **00 under \$15,000.	314,039	4,548,992	748,420	284,564	314,039	3,516,008	314,009	753,754	314,009	753,754		
\$15,000 under \$20,000. \$21,000 under \$25,000.	852,732 273,738	14,490,510 6,056,629	2,270,934 1,054,904	834,946 296,026	851,135 271,657	11,391,535 4,730,131	849,333 271,421	2,560,767 1,156,397	849,402 271,424	2,561,032 1,156,414		
\$25,000 under \$20,000	111,514	3,023,546	485,419	120,012	110,538	2,425,644	110,461	638,468	110,464	638,493		
\$30,000 under \$50,000	120,895	4,499,661	842,397	139,007	120,718	3,521,312	120,477	1,041,795	120,501	1,042,277		
\$25,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$100,000.	42,350	2,841,924	577,125	54,259	42,011	2,216,763	41,901	863,360	41,976	864,761		
\$100,000 under \$200,000	10,173 2,718	1,346,680	313,394 200,242	13,492 3,705	10,081 2,684	1,022,838 578,186	10,040 2,679	502,611 331,669	10,087 2,690	504,959 334,484		
\$200,000 under \$500,000. \$500,000 under \$1,000,000.	387	260,013	79,706	514	377	183,201	374	115,520	381	118,309		
\$1,900,000 or more	176	365,382	105,079	231	172	260,980	171	172,994	173	175,176		
Taxable returns, total		157,382,043	35,052,971	18,850,550	21,362,612	103,500,795	21,362,524	21,623,858	21,362,989	21,638,383		
No adjusted gross income	156	-15,472	-	182	-	-	-	-	156	1,877		
\$1 under \$1,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		
\$2,000 under \$3,000	14,833 3,142,782	20,764	3,586 4,073,091	11,121 2,421,618	14,833	6,057 1,337,170	14,833 3,142,779	855 189,889	14,833 3,142,782	855 189,938		
\$3,900 under \$4,000	2,905,409	10,144,585	3,814,541	2,546,609	2,905,408	3,783,558	2,905,407	562,943	2,905,409	563,051		
80 adjusted gross income. \$1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,900 under \$4,000. \$4,000 under \$5,000.		12,607,222	3,732,351	2,462,872	2,796,642	6,412,000	2,796,642	1,018,990	2,796,642	1,018,990		
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	2,252,443	12,313,318	3,033,209	2,032,842	2,252,493	7,247,268	2,252,492	1,211,178	2,252,493	1,211,181		
\$7,000 under \$8,000	1,906,420	12,363,977	2,642,135	1,713,751	1,906,420 1,537,552	8,008,091 7,969,059	1,906,420 1,537,552	1,389,680	1,906,420 1,537,582	1,389,680		
\$8,000 under \$9,000	1,398,362	11,868,296	2,043,703	1,270,112	1,398,360	8,554,500	1,398,360	1,592,651	1,398,362	1,592,656		
		10,290,071	1,723,418	966,068	1,083,846	7,600,818	1,083,846	1,459,700	1,083,876	1,459,786		
\$10,300 under \$11,000	864,436	9,071,542	1,559,312	754,535	864,436	6,757,695	864,436	1,333,701	864,436	1,333,701		
\$11 000 under \$12,000	h99,402	8,028,183	1,441,276	635,011	699,402	5,951,897	699,402	1,198,679	699,402	1,198,679		
\$12 00 under \$13,000	545,787	6,807,296	1,159,626	506,725	545,787	5,140,945	545,787	1,055,041	545,787	1,055,041		
\$10,300 under \$11,000. \$11,300 under \$12,000. \$12,00 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	484,571 314,009	6,525,429 4,548,544	1,148,952 748,284	451,780 284,542	484,571 314,009	4,924,697 3,515,719	484,571 314,009	1,033,315 753,754	484,571 314,009	1,033,315 753,754		
\$15,700 under \$20,000	849,402	14,432,939	2,232,932	831,523	849,397	11,368,551	849,333	2,560,767	849,402	2,561,032		
\$20,000 under \$25,000	271,424	6,008,214	989,459	292,757	.71,921	4,726,001	271,421	1,156,397	271,424	1,156,414		
\$25,000 under \$50,000	110,464	2,995,744	453,642	118,513	110,463	2,423,738	110,461	638,468	110,464	638,493		
\$15,000 under \$25,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$100,000.	120,501 41,976	4,483,050 2,818,364	829,427 551,890	138,549 53,794	120,483 41,904	3,515,446	120,477 41,901	1,041,795 863,360	120,501 41,976	1,042,277 864,761		
\$100,000 under \$200,000	10,087	1,334,897	302,530	13,373	10,045	1,020,700	10,040	502,611	10,087	504,959		
\$200,000 under \$500,000	2,690	772,425	190,848	3,665	2,682	577,948	2,679	331,669	2,690	334,484		
\$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	381 173	255,144 359,046	72,817 97,875	508 228	376 172	183,180 260,980	374 171	115,520 172,994	381 173	118,309 175,176		
Total nontaxable returns	10,494,229	11,693,761	14,272,276	8,972,079	81,806	163,634	1/1	1,2,7,94	1,,			
All returns, summary:	,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,	-,,	31,000	100,004	_		-			
Returns under \$5,000	19,291,237	41,601,554	25,279,417	16,287,430	8,932,073	11,592,893	8,868,792	1,772,907	8,868,953	1,774,941		
Returns \$5,000 under \$10,000	8,233,115	58,709,897	11,420,864	7,426,470	8,193,392	39,440,646	8,178,670	7,092,878	8,178,733	7,093,046		
Returns \$10,000 under \$15,000	2,918,183	35,099,152	6,195,761	2,646,532	2,909,580	26,300,298	2,908,205	5,374,489 7,383,582	2,908,205 1,407,098	5,374,489		
werening \$13,000 or more	1,414,683	33,665,199	5,929,200	1,462,192	1,409,373	26,330,589	1,406,857	7,383,582	1,407,098	7,395,905		

Table 1.2 —Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Morital Status and Sex of Toxpoyer and by Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

IAII	Returns of single persons not heads of households or surviving spons. Filed 1 mo											
Size of adjusted gross income		Adjusted			Taxable		Inc.	one	Total income tax			
size of adjusted Sinos income	Number of returns	income less delitit	Total deductions	(Amount)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)		
All returns, total	17,460,454	95,079,933	26,758,3h2	14,850,489	11,948,718	59,683,769	11,898,059	12,466,258	11,898,439	12,476,734		
No adjusted gross income	114,027	-522,022	-	98,325	-		-	-	112	1,492		
\$1 under \$1,000	2,539,003	1,391,728	3,313,416	1,959,853	15,141	3,457	15,141	553	15,141	553		
\$1,000 under \$2,000 \$2,000 under \$3,000	2,562,820 2,145,472	3,820,409 5,277,070	3,325,509 2,798,428	1,999,591 1,745,991	1,909,962	816,879	1,895,164	114,979	1,895,167	115,028		
\$3,000 under \$4,000	1,607,471	5,591,884	2,133,399	1,399,884	1,564,457	2,100,364	1,548,274	309,881	1,548,276	309,989		
\$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	1,528,827	6,897,464	2,064,285	1,315,609	1,507,015	3,556,239	1,504,864	567,789	1,504,854	567,789		
\$5,000 under \$6,000 \$6,000 under \$7,000	1,225,370 918,857	6,684,928 5,957,459	1,648,298	1,070,401 801,726	1,222,197 916,101	3,972,023 3,909,397	1,215,150 913,988	677,385	1,215,157 413,988	661,092 677,385		
\$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000.	812,451	6,080,286	1,133,764	682,646	812,165	4,265,979	809,984	769,240	810,014	769,313		
\$8,000 under \$9,000	783,340	6,647,183	1,110,458	719,752	783,056	4,818,015	780,423	895,238	780,423	895,238		
\$9,000 under \$10,000	588,187	5,586,666	947,5h3	532,873	586,436	4,111,n04	586,331	790,876	586,361	790,962		
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000.	502,350 401,215	5,279,609 4,604,602	889,049 803,402	433,905 371,587	502,256 401,208	3,957,136 3,429,770	501,464 400,795	781,402 690,266	501,964 400,795	781,402 690,266		
\$12,000 under \$13,000	314,981	3,929,931	642,108	302,220	314,980	2,985,609	314,705	613,884	314,705	613,884		
\$13,000 under \$14,000 \$14,000 under \$15,000	327,331 200,417	4,403,190 2,906,837	757,945 462,640	312,863 192,751	327,331 200,417	3,332,383 2,251,446	327,179 200,387	698,959 482,762	327,179 200,387	698,959 482,762		
\$15,000 under \$20,000\$20,000 under \$25,000	553,373	9,417,410	1,447,311	543,312	551,776	7,433,692	550,131	1,673,688	550,200	1,673,953		
\$20,000 under \$25,000	166,682	3,669,726	568,521	181,798	166,492	2,920,753	166,256	714,193 366,299.	166,259 62,282	714,209 366,323		
\$25,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$100,000.	62,389 75,758	1,689,362 2,859,128	234,210 566,949	63,067 83,699	62,356 75,581	1,392,308 2,211,536	62,279 75,340	658,222	75,364	658,704		
\$50,000 under \$100,000	23,079	1,536,927	315,210	29,385	22,810	1,195,873	22,764	463,052	22,839	464,246		
\$100,000 under \$200,000 \$200,000 under \$500,000	5,573 1,241	731,851 351,794	166,716 90,853	7,284 1,658	5,535 1,217	559,148 260,263	5,495 1,214	267,350 143,684	5,510 1,220	268,878 145,208		
\$500,000 under \$1,000,000. \$1,000,000 or more.	1,241	111,000	37,091	209	158	76,300	155	45,924	160	48,147		
\$1,000,000 or more	75	175,511	53,224	100	71	123,095	70	79,543	72	80,952		
Taxable returns, total	1,,	89,230,478	19,414,669	10,280,262	11,898,145	59,553,886	11,898,059	12,466,258	11,898,439	12,476,734		
No adjusted gross income	112	-13,601		146					112	1,492		
\$1 under \$1,000 \$1,000 under \$2,000	15,141	17,498	2,187	11,356	15,141	3,957	15,141	553	15,141	553		
\$2,000 under \$3,000. \$3,000 under \$4,000.	1,895,167	4,708,396	2,455,815	1,442,047	1,895,164	810,632	1,895,164	114,979	1,895,167	115,028		
\$3,000 under \$4,000 \$4,000 under \$5,000	1,548,276 1,504,864	5,388,587 6,791,206	2,021,921 1,989,464	1,283,863	1,548,275	2,082,926 3,551,340	1,548,274	309,881 567,789	1,548,276	309,989 567,789		
		6,630,682		1,049,767	1,215,157	3,950,630	1,215,156	661,089	1,215,157	661,092		
\$5,000 under \$6,000	1,215,157	5,927,435	1,630,285	795,468	913,988	3,900,824	913,988	677,385	913,988	677,385		
\$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000.	810,014	6,061,362	1,129,688	680,291	809,984	4,253,359	809,984	769,240	810,014	769,313		
\$8,000 under \$9,000	780,423 586,361	6,622,304 5,569,746	1,102,644 927,663	717,460 531,323	780,423 586,331	4,802,200 4,110,992	780,423 586,331	895,238 790,876	780,423 586,361	895,238 790,962		
							501,964		501,964	781,402		
\$10,000 under \$11,000 \$11,000 under \$12,000	501,964 400,795	5,275,449 4,599,895	885,582 802,220	433,568 371,262	501,964 400,795	3,956,299 3,426,413	400,795	781,402 690,266	400,795	690,266		
\$12,000 under \$13,000	314,705	3,926,460	640,234	302,013	314,705	2,984,214	314,705	613,884	314,705	613,884		
\$13,000 under \$14,000	327,179	4,401,180	757,381	312,725	327,179	3,331,073	327,179	698,959	327,179	698,959		
\$14,000 under \$15,000	200,387	2,906,390	462,504	192,729	200,387	2,251,156	200,387	482,762	200,387	482,762		
\$15,000 under \$20,000\$20,000 under \$25,000	550,200 166,259	9,362,788	1,409,699	540,006 181,363	550,195 166,256	7,413,150	550,131 166,256	1,673,688 714,193	550,200 166,259	1,673,953 714,209		
\$25,000 under \$30,000	62,282	1,686,348	233,114	62,982	62,281	1,390,401	62,279	366,299	62,282	366,323		
\$25,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$100,000.	75,364	2,842,517	553,979	83,241	75,346	2,205,670	75,340	658,222	75,364	658,704		
\$50,000 under \$100,000	22,839	1,520,571	296,501	29,121	22,767	1,195,384	22,764	463,052	22.839	464,246		
\$100,000 under \$200,000	5,510	722,920	158,927	7,199	5,499	557,010	5,495	267,350	5,510	268,878		
\$200,000 under \$500,000	1,220	345,575	83,716	1,630	1,216	260,259	1,214	143,684	1,220	145,208 48,147		
\$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	160 72	106,875 169,175	31,246 46,020	203 97	157 71	76,279 123,095	155	45,924 79,543	72	80,952		
Total nontaxable returns	5,562,015	5,849,455	7,343,695	4,570,228	50,573	129,883	-	_	-			
All returns, summary:												
Returns under \$5,000	10,497,620	22,456,533	13,634,986	8,519,253	4,996,575	6,477,439	4,963,443	993,201	4,963,560	994,850		
Returns \$10,000 under \$15,000	4,328,205 1,746,294	30,956,522 21,124,169	6,088,147 3,555,145	3,807,398 1,613,326	4,319,955 1,746,192	21,077,018 15,956,343	4,305,882 1,745,030	3,793,827 3,267,274	4,305,943 1,745,030	3,793,989 3,267,274		
Returns \$15,000 or more	888,335	20,542,709	3,480,085	910,511	885,996	16,172,967	883,704	4,411,955	883,906	4,420,621		

Table 1.2 — Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Marital Status and Sex of Taxpayer and by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

	Returns of single persons not heads of households or surviving spouses: Filed by women											
Size of adjusted gross income	Number of	Adjusted gross income	Total	Exemptions	Taxable	1ncome	Inc tax after		Total inc	ome tax		
	returns	less deficit	deductions	(Amount)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)		
All returns, total	14,396,764	73,995,869	22,566,879	12,972,139	9,495,700	43,980,658	9,464,465	9,157,598	9,464,550	9,161,646		
No adjusted gross income\$1 under \$1,000	47,501 2,303,801	-148,270 1,280,429	3,004,656	45,220 1,843,236	(*)	(*)	(*)	(*)	(*)	386		
61 000	2,062,224	3,020,605	2,687,220	1,712,307	(*)	(*)	(*)	(*)	(*)	(*)		
\$2,000 under \$3,000	1,623,476	4,008,796	2,134,499	1,499,452	1,255,895	528,102	1,247,615	74,910	1,247,615	74,910		
\$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	1,425,096 1,331,519	4,989,673 5,993,788	1,957,737 1,860,318	1,382,210 1,285,752	1,372,809 1,297,971	1,713,292 2,876,298	1,357,133 1,291,778	253,062 451,201	1,357,133 1,291,778	253,062 451,201		
\$5,000 under \$6,000	1,046,924	5,733,032	1,428,444	1,018,465	1,037,484	3,296,497	1,037,336	550,089	1,037,336	550,089		
66 000 de 67 000	1,004,293	6,512,352	1,493,708	944,525	992,581	4,107,683	992,432	712,295	992,432	712,295		
\$7,000 under \$8,000	728,768	5,455,821	1,086,184	654,530	727,720	3,716,393	727,568	670,430	727,568	670,430		
\$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	622,283 502,642	5,284,280 4,767,890	975,975 848,406	559,127 442,426	618,137 497,515	3,752,730 3,489,825	617,937 497,515	697,413 668,824	617,939 497,515	697,418 668,824		
	1											
\$10,000 under \$11,000	366,156 298,746	3,834,038 3,429,881	725,379 640,491	326,494 263,957	362,472 298,607	2,801,395 2,525,483	362,472 298,607	552,299 508,413	362,472 298,607	552,299 508,413		
\$11,000 under \$12,000	233,176	2,906,936	553,661	207,693	231,295	2,158,890	231,082	441,156	231,082	441,156		
\$13,000 under \$14,000	160,189	2,161,975	435,307	143,250	157,392	1,593,624	157,392	334,356	157,392	334,356		
31,000 under \$12,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	113,622	1,642,154	285,779	91,813	113,622	1,264,562	113,622	270,991	113,622	270,991		
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$50,000 \$50,000 under \$100,000	299,359 107,056	5,073,100 2,386,903	823,623 486,383	291,635 114,228	299,359 105,165	3,957,843 1,809,378	299,202 105,165	887,079 442,204	299,202 105,165	887,079 442,204		
\$20,000 under \$25,000	49,125	1,334,234	251,209	56,945	48,182	1,033,336	48,182	272,170	48,182	272,170		
\$30,000 under \$50,000	45,137	1,640,532	275,448	55,308	45,137	1,309,776	45,137	383,573	45,137	383,573		
\$50,000 under \$100,000	19,271	1,304,997	261,915	24,875	19,201	1,020,890	19,137	400,308	19,137	400,515		
\$100,000 under \$200,000	4,600	614,829	146,678	6,208	4,546	463,690	4,545	235,260	4,577	236,081		
\$200,000 under \$500,000. \$500,000 under \$1,000,000.	1,477	429,010 149,013	109,389 42,615	2,047	1,467 219	317,923 106,901	1,465	187,985 69,597	1,470	189,275 70,162		
\$1,000,000 or more	101	189,871	51,855	131	101	137,885	101	93,450	101	94,224		
Taxable returns, total	9,464,550	68,151,563	15,638,302	8,570,289	9,464,467	43,946,905	9,464,465	9,157,598	9,464,550	9,161,646		
No adjusted gross income	44	-1,871	-	36	-	-	-	-	44	386		
\$1 under \$1,000	(*)	(*)	(*)	(*)	(*) (*)	(*)	(*) (*)	(*)	(*)	(*)		
\$1,000 under \$2,000 \$2,000 under \$3,000	(*) 1,247,615	(*) 3,123,386	(*) 1,617,277	(*) 979,571	1,247,615	(*) 526,538	1,247,615	(*) 74,910	(*) 1,247,615	(*) 74,910		
\$3,000 under \$4,000	1,357,133	4,755,998	1,792,620	1,262,746	1,357,133	1,700,632	1,357,133	253,062	1,357,133	253,062		
\$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	1,291,778	5,816,016	1,742,887	1,212,470	1,291,778	2,860,659	1,291,778	451,201	1,291,778	451,201		
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000.	1,037,336	5,682,636	1,402,924	983,075	1,037,336	3,296,638	1,037,336	550,089	1,037,336	550,089		
\$6,000 under \$7,000\$7 000 under \$8,000	992,432 727,568	6,436,542 5,446,758	1,410,992 1,078,326	918,283 652,733	992,432 727,568	4,107,267 3,715,700	992,432 727,568	712,295 670,430	992,432 727,568	712,295 670,430		
\$8,000 under \$9,000	617,939	5,245,991	941,059	552,651	617,937	3,752,301	617,937	697,413	617,939	697,418		
\$9,000 under \$10,000	497,515	4,720,325	795,755	434,745	497,515	3,489,825	497,515	668,824	497,515	668,824		
\$10,000 under \$11,000	362,472	3,796,093	673,730	320,968	362,472	2,801,395	362,472	552,299	362,472	552,299		
\$11,000 under \$12,000	298,607 231,082	3,428,288 2,880,836	639,056 519,393	263,749 204,712	298,607 231,082	2,525,483 2,156,731	298,607 231,082	508,413 441,156	298,607 231,082	508,413 441,156		
\$13,000 under \$14,000	157,392	2,124,249	391,570	139,054	157,392	1,593,624	157,392	334,356	157,392	334,356		
\$11,000 under \$12,000 \$11,000 under \$12,000 \$13,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	113,622	1,642,154	285,779	91,813	113,622	1,264,562	113,622	270,991	113,622	270,991		
\$15,000 under \$20,000	299,202	5,070,151	823,233	291,517	299,202	3,955,401	299,202	887,079	299,202	887,079		
920,000 under \$25,000	105,165	2,347,494	426,723	111,394	105,165	1,809,378	105,165	442,204	105,165	442,204		
\$25,000 under \$30,000	48,182 45,137	1,309,396	220,528 275,448	55,531	48,182 45,137	1,033,336	48,182 45,137	272,170	48,182 45,137	272,170 383,573		
\$25,000 under \$35,000 \$25,000 under \$30,000 \$30,000 under \$30,000 \$50,000 under \$100,000	19,137	1,640,532 1,297,793	255,388	55,308 24,674	19,137	1,309,776 1,017,732	19,137	383,573 400,308	19,137	400,515		
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000	4,577	611,977	143,603	6,175	4,546	463,690	4,545	235,260	4,577	236,081		
\$200,000 under \$500,000	1,470	426,851	107,132	2,035	1,466	317,689	1,465	187,985	1,470	189,275		
\$1,000,000 or more	221 101	148,269 189,871	41,571 51,855	305 1 31	219 101	106,901 137,885	101	69,597 93,450	221 101	70,162 94,224		
Total nontaxable returns	4,932,214	5,844,308	6,428,578	4,401,855	31,233	33,753	-	-	-			
All returns, summary:												
Returns under \$5,000	8,793,617	19,145,022	11,644,431	7,768,178	3,935,498	5,115,455	3,905,349	779,706	3,905,393	780,092		
Returns \$5,000 under \$10,000	3,904,910 1,171,889	27,753,375 13,974,984	5,832,717 2,640,617	3,619,072 1,033,207	3,873,437 1,163,388	18,363,628 10,343,955	3,872,788 1,163,175	3,299,051 2,107,215	3,872,790 1,163,175	3,299,056 2,107,215		
Returns \$15,000 or more	526,348	13,122,490	2,449,115	.,000,20/	~, ~~, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	~~, ~~, ~, ~, ~, ~, ~, ~, ~, ~, ~, ~, ~,	-,, -/ /	-,,,	-,,,	2,975,283		

^(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals. NOTE: Detail may not add to total because of rounding.

Individual Returns/1974	•	Returns Filed and Sources of Income
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Table 1.3 -Sources of Income by Marital Status

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Por Company of the Control of the Co	All		Joint returns of husbands and olves	urns of	Separate returns of husbands and wives	eturns of nd wives	Returns of heads of households	f heads eholds	Returns of surviving spouses	pouses	Returns of single persons not heads of households or surviving spouses	Returns of single persons not heads of households or surviving spouses
Income of tobs	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)		(9)	(51	(4)	(7)	(8)	(6)	(10)	(11)	177
Adjusted cross income less deficit	83,340,190	405,523,261	44,226,527	683,241,514	2,355,106	15,048,220	4,687,819	36,231,851	213,520	1,875,869	31,557,218	169,U75,8H3
Salaries and wages	75,088,066	758, 6, 9, 4 16	39,740,649	572,192,831	2,176,335	13,698,284	4,442,614	32,848,630	175,208	1,328,518	28,553,060	138,560.
siness or profession: Net profit. Net loss.	5,412,339	43,881,702	4,466,367	39,319,463	81,184	401,459	129,650	830,617	9,633	5,877	725,505	3,261,299
ITRI: Net profit: Net loss.	1,370,146	11,395,684	1,115,848	10,325,983	4,717	21,371	14,566	115,181	2,413	17,132	232,602	915,01d 426,934
rtnership: Net prolit: Net loss	1,528,915	17,925,215	1,216,606	15,647,840	20,484	123,028 102,550	29,424	220,005	842	18,731	261,559	1,915,559
Small business corporation Net profit. Net loss.	346,873	3,414,405	278,023 163,90e	3,359,543	4,975	42,403	4,265	41,713	451	14,066	59,159	456,677
leg of capital assers: Net gain. Net loss.	5,310,019	15,377,899	3,434,498	12,400,376	53,127	187,770	148,522	353,835	14,157	34,89	1,159,715	2,401,022
Salvs of property <u>other</u> than capital Gasets; Net gain Net loss	524,604 384,231	1,134,755	468,590	1.018,729	3,235	11,298	6,291	11,226	948 545	2,845	50,493	90,638 97,139
Dividends in adjusted gritter the one	8,703,385	20,881,969	5,552,704	13,042,500	113,521	287,828	281,087	530,611	25,740	58,344	2,731,263	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Interest received	34,953,519	39,541,268	25,941,942	26,644,646	568,337	446,441	1,376,371	1,055,593	130, 545	230,744	11,434,521	11,165,839
to allocated att the one	586,058	16,698,761	3,089,515	11,820,786	44,285	182,302	93,733	286,787	26, 11	102,5 2	1,331,464	4,306,35
Net Income.	3,757,089 2,810,882	8,016,946	2,726,450	5,546,466	44,721	119,339	124,063	256,060	15,741	22,4hl 13,68h	845,564 488,756	2,072,218
yalties: Net income Net losse.	558,475	1, 21,441	393,683 18,361	1,223,729	н,343	12,994	11,414	60,420	2,004	10,284	1.3,529	415,861
tates and trusts: Net Incom: Net Loss.	628,481 62,218	2,483,406	352,254	1,245,913	3,935	28,716	18,307	107,963	1,846	15,854	252,139	1,034,964 36,73*
State income tax refunds. Altmony Uther income (net) Statutory adjustments.	7,683,827 215,450 3,714,401 8,105,233	1,349,118 554,815 1,687,266 13,102,798	6,491,194 29,814 2,910,678 6,495,438	1,164,116 36,661 1,320,525 10,939,522	104,878 8,607 41,646 111,262	13,133 14,219 -44,773 144,885	373,809 99,183 120,300 262,187	56,549 276,033 61,695 338,661	28,871 15 3,885 7,089	4,674 (1) 32 8,516	685,075 77,821 635,892 1,229,257	11', F4- 227, 403 349, 798 1,671,211

Table 1.4 - All Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income

	Number	Adjusted gross (ncome	Salaries and (gross)	d wages		usiness and	professio				Farm 1		variation for amount	int or
Size of adjusted gross income	returns	less	Number of		Net profit	fit	Net loss	ssc	Net pro	profit	i e	loss	(Percer	10)#
		deficit	Number or returns	Amount	Number of returns	Amount	Number of returns	Amount	returns	Amount	Number or returns	Amount	Salaries and vages	Farm net profit
	6	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(a)	(p)
All returns, total	83,340,190	905,523,261	75,088,066	758,628,836	5,412,339	43,881,702	1,767,686	4,834,588	1,370,146	11,395,684		6,399,486	0.2	2.7
No adjusted gross income	545,799	-5,279,932	184,798	1,219,176	36,251	226,959	206,777	1,664,214		30,697		2,		18.7
000 under \$2,000	5,633,363	8,382,496	5,100,077	7,594,663	217,351	292,312	56,408	111,419		84,016				26.9
\$2,000 under \$1,000	4,803,260	16,840,533	3,982,364	13,571,671	257,154	624,017	65,085	123,984 123,984	78.413	176,699	50,033	169,032	2.2	16.1
000 under \$6,000	4, 503, 285	25, 228, 961	3,994,101	21,229,420	250,958	855,254	63.775	128,554		208,127			. 2	15.6
000 under \$7,000	4,349,535	28,270,365	3,823,859	23,795,181	242,247	922,641	67,957	128,478	53,614	193,554			2.5	17.9
\$8,000 under \$9,000	3,882,895	32,963,065	3,546,757	29,216,865	232,152	1,081,939	75,856	136,260	47,793	242,809	84,421	237,926		17.
0.000 under \$11,000	3,383,307	35,504,976	3,158,019	32,108,696	228,663	1,095,436	76,652	110,024	42.776	221,970				17.
1,000 under \$12,000	3,334,825	38,338,840	3,121,124	34.587,207	217,205	1,117,375	78,978	128,073	49,158	300,283				18 18
\$13,000 under \$14,000 \$14,000 under \$15,000	3,087,867	41,654,995	2,623,376	38,172,249	201,965	1,074,670	73,371	102,801	49,590	280,762	48.934	106,667	2.0	20.4
\$15,000 under \$20,000	10,071,087	173,584,006	9,594,314	157,921,829	748,587	5,098,829	247,509	374,203	164,253	1,446,756				7.
3,000 under \$25,000	4,944,795	109,667,261	2.074.900	96,385,021	417, 323	4,124,600	133,608	209,973	100,626	1,130,272				8° 4°
\$9,000 under \$50,000 \$50,000 under \$100,000	2,173,868	60,081,851	1,826,041	55,646,661	396,352	8,767,428	79,926	243,445	100,803	1,558,284	43,878	339,384	4.1	13.6
0,000 under \$200,000	135,304	17.679,607	102,815	7,544,486	26,369	1,870,049	6,904	111,282	7,182	168,897				4.4
00,000 under \$500,000	26,842	7,530,778	20,115	2,202,134	4,704	591,669	2,190	74,373	1,228	116,001	2,088	31,102		٠. آ
\$1,000,000 or more	1,096	2,173,130	791	215,445	236	172,115	159	27,501	47	4,215		28,580	70	n.
Taxable returns, total	67,334,767	880,384,457	61,719,703	734,452,980	4,468,594	41,345,945	1,305,159	2,536,273	976,937	10,176,738	766,746	3,232,995		2.9
adjusted gross income	1,957	-215,077	(*)	(*)	•	(*)	£	€3	33	1,000		72,288	7.7	14.7
000 under \$2,000	122,108	199,281	٠.	172,272	3,595	5,034	455	763	ı	•	_			
\$2,000 under \$3,000 \$3,000 under \$4,000	3,399,598	8,511,673	3,248,597	11,076,205	85,925	321,792	27,530	20,921	36,553	31,367	9,497			32.8
.000 under \$5,000	4,403,404	19,916,373	3,885,689	16,928,169	170,158	646.614	43,014	72,293		90,867				24.
\$5,000 under \$6,000 \$6,000 under \$7,000	4,263,670	23, 379, 100 26, 973, 745	3,574,143	19,914,710	207,813	631,186 769,918	56,727	76,808	51,106	105,561			2.3	23.
000 under \$8,000	3,900,283	29,23h,528 32,243,025	3,522,282	25,338,346	218,154	939,482	70,239	100,700		145,090	57,449	204,754	2.	77.
.000 under \$10,000	3,677,181	34,918,432	3,383,852	30,857,125	220,666	1,118,924	698'69	101,224		146,089			2.	2.1
\$10,000 under \$11,000 \$11,000 \$11,000 under \$12,000	3,347,018	35,124,193	3,135,795	31,883,842	220,211	1,056,956	72,583	93,743	35,425	165,407	51,485	132,798	2.0	19
2,000 under \$13,000 1,000 under \$14,000	3.097,293	38,693,891	2,909,002	38,095,881	212,715	1,132,626	68,776	102,552	47,859	282,727			2 2	21.
,000 under \$15,000	2,737,158	39,684,133	2,619,199	36,458,497	183,975	1,064,673	908,996	102,540	38,625	254,258				18
\$15,000 under \$20,000 \$20,000 \$20,000 under \$25,000	10,045,570	173,154,844	9,580,365	157,707,750	742,954	5,027,015	245,352	359,553	158,051	1,354,624	162,711		o	7. 8
000 under \$30,000	2,254,047	10,196,963	2,071,952	50,740,579	247,540	3,29H,743	61,779	124,600	48,884	1,075,799				9 2
0,000 under \$100,000	697,861	46,098,154	538,470	24,246,233	161,739	6,665,109	27,811	177,602	36,720	1,554,259			0	
\$100,000 under \$200,000 \$200,000 under \$500,000	134,582	17,583,713	102,257	2,189,016	26,282	1,864,725	2,163	102.023	7,137	468,933	7,916	150,570	0.9	40
\$500,000 under \$1,000,000 \$1,000,000 \$1,000,000 of more	3,158	2,093,304		380,896	535	144,390	327 156	39,420 26,831	125	11.520		30,480	-01	~_~_
Total nontaxable returns	16,005,423	25,138,799	13,368,363	24,175,854	943,745	2,535,757	462,527	2,298,319	393,209	1,218,948	465,761	3,166,494	1.5	6.9
All returns, summary Returns under \$5,000	26,766,673	58,769,715	23,108,401	54,981,593	1,161,061	2,467,211	488,552	2,242,560		658,254			≓ 0	9.6
urns \$10,000 under \$15,000	15,670,258	194,265,937	14,765,901	395,255,661	1,050,372	5,539,218	366,740	558,479	232,451	1,391,173	357,213	700,585	0.6	80 EM

Table 1.4 — All Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued [All figures are estimates based on samples--money amounts are in thousands of dollars]

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Table 1.4 - All Returns: Sources of Income, Deductions, and Tox Items by Size of Adjusted Gross Income-Continued

Column C		_		Fensions and	dild dilliuttes		200							
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	Size of adjusted gross income	Interest	releaved		l gross			Net	88	7	less	for a	ount (Perce	14)
Column C		Number of returns	Amount	Number of returns		.]	Amount	Number of returns	Amount	Number of returns	Amount	Interest	Rent net income	Royalty net income less loss
1,10,10,10 1,10,10,10 1,10,10		(25)	(36)	(27)	(28)	(55)	(30)	(31)	(32)	(33)	(34)	(p)	(e)	(J)
17.7.540 10.0000 10.0000 10.0000 10.0000 10.0000 10.	All returns, total ,,,,,	39,953,519		4,586.058	16,698,761	3,757,089	8,016,946	2,810,882	4,205,595	583,047	1,619,526		2.0	j
17.17.2.1. 17.17.2	No adjusted gloss income	227,410	400,485	19,788	66,629	48,156	106,168	57,431	493,564	12,339	-18,171		7.1	
17.10.2.13 17.40.2.20 10.00	\$1 under \$1,000 \$1.000 \$1.000 under \$2,000	1,027,026	203,563	50,052	105,106	51,646	36,774	45,154	43,966	12,610	7,548		19.0	
1779-171 1779-171	\$2,000 under \$3,000	1,712,733	942,260	263,010	458,624	165,155	172,908	68,597	99,492	17,869	18,878		10.7	36.7
1775-189 1775-189	\$4,000 under \$5,000	1,781,550	1,750,424	441,432	1,082,887	194,161	268,343	82,807	80,497	22,825	17,406	.9	10.9	
1,573,149 1,522,150 1,523,150 1,535,140 1,53	\$5,000 under \$0,000	1,709,811		362,929	1.115,790	156,513	252,913	72,547	95,587	11,422	18,699		10.8	
1,031,109 1,146,427 2015,934 2015,935 10,12,136 2015,944 10,12,134 10,12,1	\$7,000 under \$8,000	1,553,644		279,137	1,045,669	132,025	166,242	101,974	89,475	27,175	48,771	9	11.7	
1, 10, 10, 10, 10, 10, 10, 10, 10, 10,	\$8,000 under \$9,000	1,638,979		205,934	855,252	157,386	222,449	103,954	108,212	15,510	32,391		10.3	52.2
1,150, 1050 1,277, 530 1,977, 580 1,	\$9,000 under \$10,000	1 575 785	1 157 187	164 916	275 707	153 108	226 212	116.069	115.999	13.341	24.068		9.3	
1,00,000 1,00,000	\$11,000 under \$12,000	1,710,088	1,264,512	192,789	832,886	144,938	246,670	154,967	167,133	28,983	41,129		13.3	
1,137,245 1,101,040	\$12,000 under \$13,000	1,674,459	1,227,536	139,900	625,222	152,548	227,716	123,650	124,387	23,474	31,758		11.8	
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	\$14,000 under \$15,000	1,623,453		127,036	547,842	136,076	184,466	123,285	113,530	7,882	24,021		10.1	58.4
1,317, 543 2,400, 544 1,400, 549 1,400, 549 1,400, 544 1,4	\$15,000 under \$20,000	6,677,337	4,810,436	445,585	1,989,776	528,986	972,682	503,818	575,548	68,555	98,732		6.3	
1,557,159	\$20,000 under \$25,000	3,837,813		269,180	1,436,989	333,745	714,031	323,809	369,658	58,090	96,247		7.5	
1,000, 250 1,111, 21, 41, 41, 41, 41, 41, 41, 41, 41, 41, 4	\$30,000 under \$30,000	1,951,730		140,414	771,482	265,297	1,156,673	201,891	432,172	76,617	253,404		12.4	
1,075 10,045 10	\$50,000 under \$100,000	659,258		43,478	319,342	139,230	953,626	88,249	348,016	42,180	256,865		3.2	
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	\$100,000 under \$200,000	129,507		10,745	97,277	33,815	410,742	19,448	138,493	13,470	196,023		3,3	4,6
1,005 1,50,206 1	\$200,000 under \$500,000	25,938		2,602	781.187	161'/	131,665	6,249	19 624	4,328	54,738			
1, 13, 457 1, 13, 457 1, 13, 457 1, 12, 12, 184 1, 11, 184 1, 194 1, 1	\$1,000,000 or more	1,075		112	2,096	349	13,579	227	11,342	252	65,187		:-c	
1,813 5,457 1,154 1,15	Taxable returns, total	35,275,455	36,256,058	3,837,244	15,127,884	3,190,839	7,255,107		3,304,857	511,985	1,582,630	1.1	2.1	.4
22, 646 (7) (7) (7) (7) (9)	No adjusted gross income	1.813	53.457				6.075	431	26,942		6,384		9.3	15.0
95.584 317,409 (6.)01 122,634 37.40 (7) 32.91 40.90	\$1 under \$1,000	•				28.0	686		€	*)	•		82.7	
1,291,817 959,656 222,917 591,224 197,071 185,862 51,899 50,900 61,826 61,246 61	\$1,000 under \$2,000 \$2,000 \$2,000 under \$3,000	22,846		(*)	122.656	32.291	25.819	15.627	28,246	-	3,264		23.1	
1,587,584 1,519,402 33,404 97,522 14,235 14,235 15,134 11,130 11,566 11,666 11,667 11,566 11,667 12,110.22 13,130 11,240.22 13,130 11,240.22 13,130 11,240.22 13,130 11,240.22 13,130 11,240.22 13,130 11,240.22 13,130 11,240.22 13,130 11,240.22 13,130 11,240.22 11,2	\$3,000 under \$4,000	1,291,817	959,656	252,917	561,820	99,873	109,297	797 67	51,090		9,306		15.9	55.7
1,538,738	\$4,000 under \$2,000	1,495,719	1,324,002	524,015	192,294	110,101	7+0,001	400.10	1,0,0		777 54		0.55	
1,299,380 1,470,284 255,391 1,002,893 1190,211 190,281 190,281 149,171 190,281 190,281 190,083 149,171 1212,099 15,184	\$5,000 under \$7,000	1,638,787	1,519,662	357,116	1,211,026	159,104	225,247	74,111	61,032	13,586	19,650		11.7	
1,595,980 1,203,00 1,001,730 108,015 104,730 108,780 108,524 102,000 108,528 12,733 14,473 6.9 198,015 109,780 113,794 104,780 1,205,018 11,205	\$7,000 under \$8,000	1,509,381	1,470,284	275,391	1,032,838	119,108	150,281	98, 194	82,118	26,324	47,718		12.3	
1,555,008	\$9,000 under \$10,000	1,706,768	1,303,067	198,015	987,809	158,888	212,059	102,023	98,346	20,033	14,443		15.5	28.2
1,126, 104 1,266, 91 19,975 140,473 140,772	\$10.000 under \$11,000	1,555,008	1.124,029	162,725	693,511	149,780	213,055	113,390	108,528	12,733	22,488		4.6	
1,722,176 1,093,739 130,475 610,475 140,502 141,476 122,715 122,716 15,717 15,7	\$11,000 under \$12,000	1,701,049	1,246,951	140,771	827,875	142,572	239,534	153,741	162,611	28,250	40,092		13.7	
1,616,918 1,012,586 125,905 540,409 1131,744 1181,480 123,147 112,825 7,804 23,944 0.6.4 1,616,918 1,012,586 125,905 540,449 1131,744 112,825 7,804 24,145 7,804 23,944 114,275 22,944 114,475 114,47	\$13,000 under \$14,000	1,752,176	1,091,739	130,457	616,781	140,502	180,688	122,182	136,000	19,331	10,059		12,9	35.6
6.66,335 3.73,794 4.78,740 4.44,338 1.498,400 52,222 960,647 365,136 505,136 50,946 37,095 98,807 2.9 1.910,736 2.40,138 1.498,400 322,322 30,546 351,395 35,015 95,476 35,035 37,035 95,476 37,035 37,035 37,035 37,035 37,035 37,035 37,035 37,035 37,035 37,035 37,035 37,035 44,235 37,035 37,035 44,235 37,035 44,235 37,035 44,235 37,035 44,235 37,035 44,235 37,035 44,235 37,035 44,235 37,035 44,235 37,035 44,235 37,035 44,235 37,035 44,235 37,035 44,235 37,035 44,235 37,035 44,235 37,035 44,235 37,045 47,175 42,266 42,185 37,045 47,176 42,266 42,185 37,045 47,176 42,266 42,185 37,045 42,266 42,266	\$14,000 under \$15,000	1,616,918	1,012,586	125,905	540,409	133,794	181,480	123,197	112,825	7,804	23,984		10.2	
1910,706 2,470,289 121,165 0,45,225 182,552 182,552 183,946 163,400 242,642 4,5134 250,790 250,790 250,790 2418,235 2418,225	\$15,000 under \$20,000	3 827 934	3.363.166	444,338	1,988,400	330, 250	960,647	322, 310	351,920	57,095	89,807		6.4	
1.043,025 4,434,225 13,193 118,194 118,194 118,194 119,124 119	\$25,000 under \$30,000	1,910,706	2,470,289	121,165	645,252	182,652	539,966	163,400	242,642	45,134	114,275		4.0	14.4
128.880 1,347.544 10.730 2,580 40.991 33.601 400.297 19.244 134.265 13.473 193.169 1.6 1.7 4.185 13.934 4.186 13.489 13.601 1.6 1.7 4.185 13.934 13.511 4.185 13.601 13.511 4.511 4.511 13.511 4.511	\$30,000 under \$30,000	656,855	3,144,473	43,192	318,438	138,546	947,290	419,78	338,989	41,872	257,163		3.2	
25,756 611,400 2,580 33,98 7,128 129,94 4,136 58,117 4,747 176,900 1,7 1,10 1,10 1,10 1,10 1,10 1,10 1,1	\$100,000 under \$200,000	128,880	1,347,544	10,730	96,991	33,601	40h, 297	19,244	134,265	13,373	193,149		3.3	4.0
4,678,064 3,287,205 746,814 1,570,875 566,256 761,833 333,098 900,733 71,062 36,898 3.5 78,894,003 5,230,771 1,318,562 2,778,497 752,727 87,345 99,542 89,542 89,542 89,542 1,478,897 752,727 87,345 1,148,046 469,542 89,542 1,445,046 462,137 89,050 138,116 2.8 8,347,416 2,48 2,478,474 1,478,478 1,478 1,478 1,478 1,478 1,478 1,	\$200,000 under \$500,000	3,073	→ ∞	2,580	33,908	7.128	26,007		19,005	4,287	53,041			
4,678,064 3,287,205 748,814 1,570,875 566,256 761,833 333.098 900,733 71,062 36,898 3.5 (1.0.2) 8,054,003 5,230,771 1,318,562 2,778,497 752,727 87,7345 394,242 879,455 91,511 41,178 2.8 (4.2.137 89,029 1.31,131,132 2.87,493 1.34,493 1.44,048,046 469,584 462,137 89,039 1.38,116 2.8 (4.2.137 89,029 1.31,132,132 1.31,132 1.32,132 1.34,1	\$1,000,000 or more	1,063	10	112	2,096	344	13.511	224	11,111	252	65,187		-C	
\$10,000 8,351,421 7,783,977 1,477,478 5,287,443 782,479 1,148,046 469,584 462,137 89,050 118,116 2.8 8,307,005 5,799,621 7,553,99 1,311,326 7,097,918 641,068 7,001,000 1,27,192 3,100 1,007,000 1,0	Total nontaxable returns	4,678,064		748,814	1,570,875	566,250	761,833	333.098	900,733	71,062	36,898		7.0	.04
8, 951, 401 5, 739, 77 1, 1318, 552 2, 728, 494 755, 773, 745, 745, 745, 745, 745, 745, 745, 745	All returns, summary:													
8.347.085 5.799.021 755.396 3131,324 729.442 1,005.718 641,008 661,182 993.086 127,192 3.0	Returns under \$5,000 Returns \$5,000 under \$10,000	8,351,421	5,230,771	1,318,562	5,287,403	752,727	1,148,046	394,242	462,137	91,511	41,178 138,116	m 2	5.0	52.1
	Returns \$10,000 under \$15,000 Returns \$15,000 or more	8,347,085	5,799,621	1.034.622	3,331,324	129,442	1,067,918	1.305.988	2,202,820	309,086	127,192	e -	5.7	

Table 1.4 - All Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Grass Income - Continued
[All figures are estimates based on samples-money amounts are in thousands of dollars]

Size of adjusted gross income	Estate or trust net income less loss	trust less loss	State income refunds	e tax	All other s not income l	sources less loss	Total ad∮ustments	tments	Total dedu	deductions	Standard de	deduction	Coefficient of variation for amount (Percent)**
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total
	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(77)	(45)	(46)	(8)
All returns, total	669,069	2,331,536	7,683,827	1,349,118	3,920,513	2,242,081	8,105,233	13,102,798	82,794,391	14,5480,777	53,230,028	76,074,358	1.5
No adjusted gruss income \$1 under \$1,000 \$1,000 \$2,000 under \$2,000 \$3,000 \$3,000 under \$4,000 \$3,000 under \$4,000	9, 201 13, 179 24, 683 16, 667 24, 455	-11,950 6,648 26,739 19,616 33,622	21,768 17,013 27,618 57,697 83,698	14,478 668 2,487 10,999 9,709	47,745 49,624 88,626 157,483 146,097	-1,258,159 26,571 39,183 108,623 113,080	50,311 57,847 80,163 136,492 150,674	207,446 194,156 184,252 258,651 264,327	5,519,775 5,633,363 5,182,340 4,803,260	7,091,848 7,223,875 6,730,344 6,466,343	5,484,873 5,564,820 5,028,283	6.993,471 7,069,329 6,403,921 5,624,946	21 1 21.b 20.6 14.5
\$4,000 under \$5,000 \$5,000 under \$7,000 \$7,000 under \$7,000 \$7,000 under \$7,000 \$6,000 under \$7,000	24,627 24,669 16,351 13,638 19,757	49.824 27,619 15,840 16,082 64,573	115,855 141,627 198,603 200,789 302,616	11,026 18,248 19,950 20,535 31,777	108,682 130,659 150,921 135,835 123,121	73,556 55,404 122,533 86,365 127,545	200,403 284,498 281,148 324,142 350,326	300,947 412,061 363,833 456,179 505,981	5,082,136 4,603,285 4,349,535 4,021,338 3,882,895	7,134,593 6,686,095 6,708,058 6,539,426 6,658,470	4,447,176 3,854,015 3,360,846 2,955,548 2,629,691	5,662,175 4,923,190 4,324,790 3,798,203 3,408,820	12.0 11.0 10.5 8.8
97,000 under \$11,000 \$10,000 under \$11,000 \$12,000 under \$12,000 \$13,000 under \$14,000 \$1,000 under \$15,000	11,953 18,308 22,322 17,733 30,431 20,395	23,352 43,403 36,626 55,552 48,660 55,650	287,986 322,950 408,649 413,955 472,800 435,535	30,205 42,168 47,999 50,917 62,929 64,019	156,581 154,120 168,734 175,735 205,930 185,420	176,894 105,931 113,662 132,431 88,676 91,877	372,566 350,913 417,293 377,405 415,089	520,255 486,903 558,291 544,345 502,947	3,729,564 3,334,825 3,117,451 3,087,867 2,746,808	7,025,329 7,037,912 7,734,936 7,671,780 8,130,007	2,317,576 1,993,383 1,792,102 1,669,511 1,579,494 1,295,647	3,272,791 3,102,297 3,063,010 3,103,265 3,132,184	
	95,599 68,958 47,789 80,343 55,709	268,868 205,094 105,117 375,223	1,961,907 1,096,116 518,159 445,018	298,708 198,224 106,654 153,065 95,966	635,795 409,342 241,978 279,921 129,575	494,642 314,978 237,953 450,969	1,623,226 955,295 491,725 553,552 188,316	2,176,123 1,418,680 850,486 1,420,796	10,071,087 4,944,795 2,259,928 2,173,868 2,173,868	31,793,761 19,164,482 10,663,983 13,826,158 7,810,304	3,337,012 962,195 290,043 189,654	6,659,283 1,920,103 579,664 377,170	6,44,5=
\$100,000 under \$200,000 \$250,000 under \$200,000 under \$500,000 \$250,000 under \$1,000,000 \$2500,000 or mare	18,329 5,081 744 278	259,505 145,609 50,897 50,159	22,660 4,563 581 189	35,992 15,059 4,263 3,072	30,246 6,974 1,007 362	125, 732 55, 800 10, 293 18, 408	29,978 4,593 409 110	159,082 33,078 4,998 3,410	135,304 26,842 3,194 1,096	3,185,45c 1,577,011 538,782 559,200	4,019 545 26 26	8,034 1,067 51	
Maxore vectors, torone St. under St. 0.00 St. 0.00 under St. 0.00	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	-6,8/3 (*) (*) 15,380 31,287 27,767	7,367,431 (*) (*) 13,985 36,396 7n,354	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	3,494,444 834 (*) (*) 58,645 83,108	101,139 -101,139 -101,139 (*) (7,778 57,778 99,451	(*) (*) (*) 73,487 97,961 170,523	4,564 (*) (*) (*) 123,730 126,922 237,461	12,058 122,108 3,399,598 3,781,107 4,403,404	1,1,254,644 1,430 62,497 4,317,558 4,859,744 5,830,560	28,993,224 (*) 113,823 3,356,032 3,607,517 4,006,030	(*) (*) (0,034 (270,216 (4,564,104 5,098,313	1,5 20.2 58.2 28.7 18.5
	22,248 13,714 12,854 19,493	25,571 11,127 15,585 64,450 13,389	118,580 180,181 183,948 288,074 282,070	12,071 15,227 18,259 29,623 28,678	113,557 135,460 121,481 119,620 153,491	\$2,055 100,603 87,510 126,092 155,729	246,117 262,786 310,484 337,585 363,695	323,204 329,220 436,224 465,657 508,301	4,263,670 4,148,755 3,900,283 3,798,731 3,677,181	5,884,366 6,064,292 6,048,621 6,320,144 6,730,895	3,678,812 3,276,494 2,917,299 2,603,783 2,305,675	4,697,935 4,215,297 3,746,622 3,374,843 3,256,577	11.3 9.11 9.11 8.5
11:	17,766 22,309 17,723 30,853 20,011	42,510 36,417 55,535 47,786 55,554	318,892 403,300 412,824 469,521 435,057	40,070 47,193 50,500 61,594 63,908	152,121 167,075 174,317 205,242 184,947	108,746 111,792 131,134 88,550 91,447	345,613 415,962 376,828 413,855 408,251	479,083 555,425 543,067 498,858 509,890	3,347,018 3,309,040 3,097,293 3,075,024 2,737,158	6,819,497 7,582,522 7,507,207 7,995,025 7,451,562	1,986,175 1,786,196 1,666,792 1,577,734 1,293,490	3,090,923 3,052,774, 3,098,189 3,128,672 2,573,051	8.7 7.6 7.2 7.2 7.3
\$15,000 under \$20,000 \$20,000 under \$25,000 \$21,000 under \$30,000 \$30,000 under \$50,000 \$50,000 under \$100,000	94,749 66,971 47,709 79,821 56,130	265,111 202,377 106,907 371,322 356,235	1,958,914 1,094,480 517,968 443,169 124,931	297,582 197,057 106,485 150,964	631,293 408,271 239,881 279,140 129,104	496,570 309,817 231,774 449,791 332,615	1,619,659 953,914 491,504 551,490 187,697	2,163,153 1,414,647 849,719 1,414,916 761,996	10,045,570 4,932,505 2,254,047 2,164,929 697,861	31,591,530 18,964,327 10,537,843 13,593,130 7,651,182	3,329,954 958,981 289,150 188,116 34,569	6,645,164 1,914,618 577,879 374,094 69,039	3.6 4.1 6.1 1.9
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	18,221 5,044 736 275	256,569 144,598 50,875 49,264	22,517 4,523 573 182	35,550 14,868 4,125 2,711	29,967 6,892 989 357	125,569 52,735 9,402 18,286	29,866 4,573 407 110	156,103 32,511 4,805 3,410	134,582 26,646 3,158 1,084	3,083,671 1,512,669 506,573 527,789	3,997 542 26	7,990 1,063 51 12	2.5 4.0 (³)
Total nontaxable returns	986,08	91,250	296,376	61,521	426,019	-949,511	440,676	1,158,894	15,461,581	24,016,133	14,236,799	18,250,328	7.6
All returns under \$5,000 under \$10,000 Returns \$5,000 under \$10,000 Returns \$5,000 under \$15,000 Returns \$15,000 or more	120,812 86,368 109,689 373,830	124,498 147,466 239,891 1,819,680	323,659 1,131,621 2,053,889 4,174,658	49,367 120,716 268,031 911,003	598,257 697,117 889,939 1,735,200	-897,046 568,842 532,577 2,037,710	675,890 1,612,680 1,969,459 3,847,204	1,409,778 2,258,309 2,602,893 6,831,815	26,220,874 20,586,617 15,670,258 20,316,642	34,647,002 33,614,378 38,100,258 89,119,137	24,964,057 15,117,676 8,330,137 4,818,158	31,753,842 19,727,794 14,978,121 9,614,600	8 4 5 4 5 0 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5

Table 1.4 -All Returns: Sources of Income, Deductions, and Tax Hems by Size of Adjusted Gross Income-Continued

	Time of adjusted grass income	[remized deductions	uctions	Exemptions		Number of returns with	Taxable income	тесове	Income tax before credits	tax redits	coefficient of variation for amount (Percent) ++
		Number of returns	Amount	Number	Amount	income	Number of returns	Amount	Number of returns	Amount	Exemptions
		(47)	(48)	(67)	(99)	(15)	(52)	(53)	(54)	(55)	(h)
All returns, total		29,564,303	119,405,420	215,051,059	161,263,841	15,634,648	67,705,542	573,605,734	67,707,832	125,079,394	0.2
No adjusted gross income 51 under \$1,000 51,000 under \$2,000 22,000 under \$4,000 \$4,000 under \$4,000	No adjusted gross finceme 11.000 under \$2.000 12.000 under \$3.000 13.000 under \$3.000 14.000 under \$4.000 15.000 under \$3.000 15.000 under \$5.000	34,902 68,543 154,057 364,355 634,960	98,377 154,546 325,423 841,397 1,472,418	1,524,834 6,945,499 7,718,361 8,468,252 8,982,124 10,376,836	1,143,120 5,208,454 5,787,670 6,349,176 6,735,198 7,781,554	545,799 5,507,814 5,509,000 1,755,684 964,593	(*) 124,363 3,426,656 3,838,667 4,458,151	(*) 46,406 1,514,428 4,599,229 8,616,050	(*) (*) 124,363 3,426,655 3,840,949 4,458,151	(*) (*) 6,560 216,184 687,448 1,359,134	2.2 2.2 2.2 2.2
,000 under \$6,000 ,000 under \$7,000 ,000 under \$9,000 ,000 under \$9,000 ,000 under \$10,000	\$5,000 under \$6,000 \$7,000 under \$5,000 \$7,000 under \$5,000 \$9,000 under \$9,000 \$9,000 under \$10,000	749,270 988,689 1,065,790 1,253,204 1,411,988	1,762,905 2,383,267 2,738,224 3,249,650 3,752,538	10,001,249 10,095,205 9,952,600 10,020,879 10,447,769	7,499,877 7,570,862 7,461,584 7,515,118 7,833,666	287,663 159,676 99,643 58,831 39,625	4,315,622 4,189,859 3,921,695 3,824,064 3,689,939	11,351,559 14,201,677 16,269,677 18,862,751 20,617,484	4,315,622 4,189,859 3,421,695 3,824,064 3,889,939	1,848,134 2,367,048 2,769,507 3,280,307 3,624,128	
0.000 under \$11,000 1.000 under \$12,000 2.000 under \$13,000 3.000 under \$14,000 4,000 under \$15,000	\$11.000 under \$11.000 \$11.000 under \$12.000 \$12.000 under \$11.000 \$42.000 under \$15.000	1,389,924 1,542,723 1,447,940 1,508,373 1,451,161	3,935,615 4,671,926 4,568,515 4,997,823 4,948,259	9,778,663 10,170,593 9,817,893 10,009,986 9,067,309	7,330,495 7,627,047 7,353,261 7,506,522 6,799,419	20,237 11,862 11,451 8,417 5,101	3,363,070 3,322,963 3,106,000 3,079,450 2,741,707	21,184,622 22,998,907 23,938,297 25,044,641 25,502,476	3,363,070 3,322,963 3,106,000 3,079,454 2,741,707	3,775,160 4,118,385 4,327,673 4,765,527 4,712,154	
5,000 under \$20,000 0,000 under \$30,000 5,000 under \$30,000 0,000 under \$30,000	\$20,000 under \$20,000 \$25,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$100,000	6,734,075 3,982,n00 1,969,885 1,984,214 665,870	25,134,478 17,244,379 10,084,319 13,448,988 7,741,087	34,747,455 17,504,308 8,148,092 7,952,748 2,595,582	26,058,305 13,131,522 6,110,712 5,963,840 2,021,531	8,141 6,350 3,422 4,216 2,086	10,062,946 4,938,445 2,256,506 2,169,652 698,442	115,764,788 77,414,082 44,619,304 60,336,553 36,481,640	10,062,946 4,938,445 2,256,506 2,169,652 598,442	22,247,010 15,958,154 9,861,023 15,343,202 12,475,610	
00,000 under \$200,000 00,000 under \$500,000 00,000 under \$1.000,000	\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1.000,000 \$1,000,000 under \$1.000,000	131,285 26,297 3,168 1,090	3,177,422 1,575,945 538,731 559,188	508,980 95,890 11,268 3,774	381,716 71,909 8,451 2,831	705 258 67 22	134,599 26,584 3,127 1,074	14,139,764 5,897,895 1,584,128 1,617,474	134,599 26,584 3,127 1,074	649,350 949,360 1,046,591	
le returns, butal	Taxable returns, butal	28,339,581	113,640,613	182,389,964	136,773,114	6,267	67,328,500	572,423,301	67,330,786	124,859,151	0 3
adjusted gross income under \$1,000 000 under \$2,000 000 under \$3,000 000 under \$5,000 000 under \$5,000	No adjusted gross income \$1,000 ander \$2,000 \$3,000 ander \$4,000 \$3,000 under \$4,000 \$4,000 under \$5,000	(*) 8,285 43,566 173,590 397,374	(*) 2,458 47,352 291,640 732,247	12,215 12,251 122,253 3,586,350 5,170,265 7,356,741	5,079 9,161 91,651 2,689,408 3,881,275 5,516,832	1,957 124 (4) 2,324 (*)	(4) 122,081 3,399,513 3,778,783 4,403,369	(*) 45,580 1,505,099 4,554,141 8,570,302	(*) 122,081 3,399,513 3,781,065 4,403,369	(*) 6,443 214,943 580,903 1,352,407	
000 under \$0.000		584,858 872,261 982,984 1,194,948 1,371,506	1,1865,495 1,865,495 2,299,999 2,945,301 3,474,318	8,242,101 9,015,253 9,313,343 9,547,769 10,180,963	6,760,898 6,760,898 7,982,333 7,160,285 7,433,562	88	4,243,624 4,148,736 3,900,214 3,798,705 3,677,097	11,276,862 14,128,736 16,207,828 18,762,942 20,557,440	4,263,624 4,148,736 3,900,214 3,798,705 3,677,097	1,836,854 2,350,097 2,759,717 3,263,616 3,614,046	
,000 under \$11,000,000 under \$12,000,000 under \$12,000,000 under \$14,000,000 under \$15,000	\$10,000 under \$12,000 \$12,000 under \$13,000 \$12,000 under \$13,000 \$14,000 under \$15,000	1,360,843 1,522,844 1,430,501 1,497,290 1,443,668	3,728,574 4,529,748 4,409,018 4,865,353 4,878,511	9,582,715 10,034,542 9,717,222 9,962,793 9,024,775	7,183,534 7,525,008 7,287,825 7,471,148 6,767,518	(*)	3,346,998 3,309,012 3,097,289 3,074,932 2,736,975	21,121,312 22,935,123 23,898,988 26,016,322 25,465,887	3,346,998 3,309,012 3,097,289 3,074,936 2,736,935		
,000 under \$20,000 ,000 under \$25,000 ,000 under \$30,000 ,000 under \$30,000 ,000 under \$300,000 ,000 under \$500,000 ,000 under \$100,000 ,000 under \$1,000 ,000 under \$1,000	\$20,000 under \$20,000 \$21,000 under \$25,000 \$25,000 under \$20,000 \$30,000 under \$200,000 \$30,000 under \$300,000 \$30,000 under \$300,000 \$300,000 under \$1,000,000 \$300,000 under \$1,000,000	6,715,616 3,973,524 1,964,837 1,976,813 663,292 130,585 26,104 3,132 1,078	24,946,365 17,049,709 9,959,965 13,129,036 7,582,143 3,075,681 1,511,607 506,522 527,777	34,641,019 17,467,645 8,125,876 7,980,0983 2,680,044 500,299 95,149 11,165 3,732	25,978,479 13,100,274 19,094,051 5,940,001 2,014,378 379,705 71,354 8,373 2,799	129 35 47 230 390 390 186 95 11	10,045,441 4,932,469 2,254,000 2,164,699 197,462 134,396 26,551 26,551	115,588,110 77,340,944 44,567,122 50,212,583 35,442,460 14,127,258 5,895,153 1,583,026 1,517,431	10,045,441 4,932,469 2,254,000 2,167,609 697,469 134,396 26,551 3,120 1,073	22,214,671 15,042,899 9,849,412 12,493,714 0,212,493,714 948,767 1,046,576	00 1 1 8 0 0 0 CV
nontaxable returns	Total nontaxable returns	1,224,782	5,765,805	32,661,095	24,490,729	15,628,381	377,042	1,182,433	377,046	220,244	1.2
All returns, summary. Recurns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000 Returns \$15,000 returns \$15,000 or more	I returns, summary: **Structurs under \$5,000 **Returns \$5,000 under \$10,000 **Returns \$10,000 under \$15,000 **Returns \$15,000 under \$15,000	1,256,817 5,468,941 7,340,121 15,498,484	2,893,160 13,886,584 23,122,138 79,504,537	44,015,906 50,517,702 48,844,354 71,673,097	33,005,172 37,881,106 36,626,743 53,750,818	14,906,875 645,438 57,008 25,267	11,859,798 19,941,179 15,613,190 20,291,375	14,778,015 81,303,149 119,568,943 357,855,629	11,862,084 19,941,179 15,613,194 20,291,375	2,269,591 13,889,124 21,699,899 87,220,780	0.0 0.0 0.0 4.0

Table 1.4 —All Keturns: Sources of Income, Deductions, and fax Items by Size of Adjusted Gross Income—Continued

Size of adjusted gross income	Total tax .redits	redits	Income after cre	rredits	Total income	משה נפא	Selt-employment	שהטנ נפא	Total tax 1	Hability	Tax rebate		Coefficient of variation for amount (Percent)**
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Self employ- ment tax
	(95)	(75)	(58)	(65)	(09)	(61)	(102)	(63)	(99)	(65)	(99)	(67)	(1)
All returns, total	5,158,184	1,614,871	67,330,147	123,464,526	67,334,767	123,607,102	6,655,695	3,289.120	68,642,466	127,003,399	67,413,067	8,435,801	6.0
No adjusted gross income	(*)	€	. (*)	- (*)	1,957	15,868	56,979	11,661	130.690	34.844	14,441	1,385	80 00 90 00
\$1,000 under \$2,000	(*)	(*)	122,081	6,438	122,108	6,562	275,315	31,892		39,804	132,787	5,386	
\$2,000 under \$2,000	159,301	10,893	3,781,064	676,555	3,781,107	676,923	338,429	70,34n	3,939,647	748.979	3,785,026	334,433	0 0 0 1 4 V
00 under 5h,000	222,453	27,277	4,263,610	1,820,856	4,263,670	1,821,211	343,357	100,522		1,923,642	4,267,448	406,252	4.4
\$6,000 under \$7,000	255,457	34.016	3,900,214	2,332,374	3,900,283	2,332,525	326,040	110,399	3,939,371	2,444,585	3,903,805	403,742	4.4
\$8,000 under \$9,000 \$9,000 under \$10,000	229,240	39,524	3,798,699	3,240,783	3,798,731	3,241,367	296,343	124,717	3,827,508	3,348,528	3,801,341	399,938	5.0
\$10,000 under \$11,000	191,226	32,497	3,346,980	3,742,662	3,347,018	3,743,099	266,339	120,696	3,363,582	3,866,018	3,349,812	400,712	6.4
\$41,000 under \$12,000	226,631	44,862	3,097,286	4,282,811	3,097,293	4,283,017	261,297	136,371	3,102,686	4,421,261	3,098,484	430,373	- 60
\$13,000 under \$14,000	184,890	40,141	2,736,975	4,735,294	2,737,158	4,672,221	214,292	124,554	2,742,011	4,798,965	2,738,272	464, 384	o F.
\$15,000 under \$20,000	737,576	176,756	10,045,355	22,070,254	10,045,570	22,072,128	823,042	350 843	10,059,452	22,594,738	10,048,791	1,862,313	2.5
\$25,000 under \$30,000	330,220	116,576	2,253,984	9,744,448	2,254,047	9.745,424	291,847	237,852	2,255,207	9,989,146	2,254,530	289,850	2.3
	292,280	312,562	2,164,585	12,214,130	697,861	12,232,077	219,762	203,426	698,804	12,453,352	698,141	416,043 69,698	1.4
\$100,000 under \$200,000	72,699	108,291	134,315	6,112,186	134,582	3,089,355	40,042	36,461	134,759	6,181,008	134,687	13,437	7.1
\$50,000 or more \$1,000,000 \$1,000,000 or more	2,166	16,559	3,104	932,803	3,158	1,050,583	727	544 228	3,169	951,653	3,166	314	್ಲ
Taxable returns, ta	4,781,138	1,394,626	67,330,147	123,464,526	67.334.767	123,607,102	5,386,474	2,988,+22	67,334,767	125,679,005	67,334,767	8,430,245	0.0
No adjusted gross income	1		1	1	1,957	15,868	392	232	1,957	16,396	1,957	300	18.9
00 under \$2,000	(*)	(*)	122,081	6.438	122,108	6,562	3,265	395	122,108	7.021	122,108	4,922	20.9
\$2,000 under \$3,000 \$3,000 under \$4,000	99,417	4,348	3,781,064	514,425	3,781,107	676,923	181,887	37,203	3,781,107	715,039	3,781,107	334,181	9 0 1 9 0 0
000 under % 000	132,071	767,71	4,403,369	1,339,912	4,463,404	1,540,224	200,402	58.815 68.815	4,463,404	1 491 089	4,405,404	401,501	. 4
000 under 57,000	214,334	23,737	4,148,731	2,332,374	4,148,755	2,332,525	266,698	88,860	3 400 283	2,422,052	4,148,755	403,170	, v, v
\$8,000 under \$9,000 \$4,000 under \$10,000	203,931	22,833	3,798,699	3,240,783	3,798,731	3,241,367	268,551	111,103	3,798,731	3,354,331	3,798,731	299,745	1 4 0
\$10,000 under \$11,000	175,154	22,489	3,346,980	3,742,662	3,347.018	3,743,099	249,930	110,303	3,347,018	3,854.614	3,347,018	400,448	4.5
000 under \$12,000 000 under \$13,000	222,923	33,647	3,304,009	4,074,191	3,309,040	4,074,491	261,682	132,351	3,097,293	4,197,821	3,309,040	422,058	6,4
\$13,000 under \$14,000	180,372	33,437	3,074,926	4,735,294	3,075,024	4,735,710	232,834	123,763	3,075,024	4,861,530	3,075,024	468,079	5.9
\$15,000 under \$20,000	720,071	144,417	10,045,355	22,070,254	10.045,570	22.072.128	809,579	501,929	10,045,570	22,581,800	10,045,570	1,862,047	2.5
\$20,000 under \$25,000 \$25,000 under \$90,000	327,714	125,088	2,253,984	15,817,810	2,254,047	15,819,546	290,739	346,825	2,254,047	16,172,414	2,254,047	289,826	2.9
\$30,000 under \$50,000	531,478	283,139	2,164,585	15,030,541	2,164,929	15,038,646	482,427	430,420	2,164,929	15,485,985	2,164,929	215,922	4.3
\$100,000 under \$200,000	72,496	103,220	134,315	6,112,186	134,582	6,135,707	39,946	36,872	134,582	6,180,754	134,582	13,429	1.4
\$200,000 under \$500,000 \$500,000 under \$1,000,000	2,159	15,964	3,104	932,803	3,158	949,671	723	5,402	3,158	951,643	3,158	314	
Total nonraxable returns	377,046	220,244				,	1,269,221	300,496	1,307,699	324,397	18,300	5,554	2.7
fluins, summary	479	31 995	11 717 988	3 237 596	11 720 232	£56 756 C	1 460 592	264 773		2 532 923	11 764 275	0.5 466	, (
Returns \$1,000 under \$15,000 Returns \$10,000 under \$15,000	1,175,891	180,271	19,788,347	13,708,853	19,788,620	13,710,473	1,578,771	599,296	20,034,953	14,320,819 22,1h0,280	19,806,509 15,574,286	2,006,594	2 2 2
turns \$15,000 or more	2,492,520	1,209,675	20,258,636	86,011.104	20, 200, 382	86,133,130	2,359,651	1,783,534		87,989,380	20,267,997	3, 326, 868	1.2

^(*) Estimate 19 not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

These legitures and widther slightly from those published in Statistics of Income -- 1974, Business Income Tax Returns, because of differences in coding and processing procedures.

See Four in these cells are not subject to sampling variability.

See Sampling Variability in Section 7 for interpretation and limitation of these coefficient of variation estimates.

NATE: See Sampling variability in conditions, the condition of these coefficient of variation estimates.

Table 1.5 - Joint Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income

All figures are eftimates based on samples--money amounts are in thousands of dollar

All the second s		Ad treated	Salaries and	n vages	Bustaness	ses and profession	sion!			-				
And the second s	Number	gross	(gross)		Net profit	‡	Net	loss	Net	profit	Ne+	loss	rarunersanp m	loss
STE 01 ddjusted gross income	of	less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(5)	(2)	(7)	(5)	(e)	(1)	(8)	(6)	(10)	(11)	(12)	(12)	(14)
All returns, total	44,226,527	683,241,513	34,746,649	572,192,830	4,460,367	39,319,465	1,427,638	3,368,647	1,115,848	10,326,383	1,270,194	5,854,534	46,776,1	2,579,391
No adjusted gross income y under \$1.000.	359,210 343,240 544,546	221,172	237,852	977, 320 263, 989 670, 113	24,240 61,295	202,518 59,090 153,046	155,894 27,910 30,021	1,301,092	3,858	28,254 23,236 23,236	138,554	1,827,522 106,854	60,102 5,865 118,689	-1,740,079 -14,596 -55,584
\$2,000 under \$1,000 \$2,000 under \$1,000 \$5,000 under \$4,000 \$4,000 under \$5.00	4.4	V) = 1.0	824,043 1,045,545	2,810,496	175,220	251,686 391,941	39,354 15,404	88,068	13,771 51,697 56,758	79,353 122,505 157,661	41,014 46,545 50,576	163, 414 205, 444	25,672	-11,168
\$5,000 under \$1,000. \$4,000 under \$1,000.			1,274,741	6,737,174	187,3%	639,482	44, 843 50, 475	101,967	62,405	178,149	63,016 93,514	169,988	38,162	142,38¢
\$7,000 under \$8,0^0.0 \$6,000 under \$9,0^0.0 \$4,000 under \$1,100		14,005,627 16,814,455 31,128,127	1,784,139 2,026,703	11,405,226 14,795,0+8 16,373,153	196, 726 127, 252 202, 545	956,595 967,240 1,578	76,470 n1,536 58,116	114,915	42,659 41,042 35,533	192, 38t 192, 38t 111, 464	78,522 74,gh	250,327 250,327 220,112	50,158	75,6% 128,97t
\$10,000 under \$11,000 \$11,000 under \$15,000 \$12,000 under \$15,000 \$13,000 under \$15,000			2,244,742 2,198,778 2,198,778	20, 514, 683 24, 873, 317 26, 757, 416 30, 321, 241	199,774	1,002,259 1,002,536 1,017,479	64,777 66,454 61,911 84,637	106,368 106,362 17,444 17,240	36,181 42,507 43,983 48,317	244,004	44,502 50,448 70,71 47,552	132,025 125,041 194,600 100,837	45,520 62,213 54,000 62,18	82, 375 152, 834 134, 454 122, ecg
114,000 under 155,000 150,000 under 155,000 150,000 under 155,000 150,000 under 150,000	3, 121, 428 4, 5, 11, 428 2, 121, 428 7, 017, 000	153, eru, 70c 101, 271, 273 57, 200, 951 14, 200, 951 12, 588, 544	6,555,441 4,585,567 1,981,600 1,737,287	141, e18, 281 41, 322, 489 18, 723, 55 53, 171, 863	604,110 344,022 375,752 375,752	5,614,181 5,614,181 5,041,56 8,257,772	227,087 125,820 54,875 75,449	344,547 344,218 126,342 215,862	151,563 11,064 (11,044)	1, 750, 227 1,042,405 1,045,186 2,311,558	163, 372 63, 134 34, 88 41, 348 21, 348	125, 154 104, 8°1 125, 154 314, 730	278, 344 211, 174 164, 186 519, 874 240, 289	
\$10,000 under \$2.0,00. \$200,000 under \$500,00. \$500,000 under \$1.00,00.		15,447, 6,511, 1,777, 1,477,	46,557 18,6-1 6,14	7,131,262	24,910 4,524 1861	1,764,087 544,087 126,558 134,305	5,24 1,432 288 140	44,713 65,014 33,282 32,702	1,124 1,124 118	16-7, 16-0 10-6, 247 11, 28-9 7, 714	7,1445 1,846 277 277	145, 9c7 68,2c7 24,6a4 27,7cr	64,124 14,131 1,739 585	1,344,724 186,192 71,416 52,578
Taxable returns, total,	the, olde, sittle	4.72,545,184	3:, 440,413	567,147,188	1,787,851	57,181,504	1,098,721	1,145,540	8.8,44	4,241,700	994.740	3,020,015	1,751,1.41	11,292,962
No adjusted gross in week in which adjusted gross in week \$1,000 adjusted \$2,000 adjusted \$2,000 adjusted \$3,000 \$2,000 under \$3,000 \$2,000 under \$4,000 \$2,000 under \$5,000 u		711.201. 711 710.011 758.475.4	1,147 (*) (*) (*) 5,677 7,641	45, 797 (*) (*) (*) 72, 318 1,036,953	(*) (*) (*) 1777 477,837	17,021 (*) (*) 15,185 117,788	1.55 (*) 1,360 10,794 25,650	53,436 (•) (•) 1•1 3,40** 53,397 46,122	72 - (*) 10,214 14,017	2042 (★) ±0,263 ±2,410	(*) (*) (*) (*) (*) (*) (*) (*) (*)	64,522 (*) (*) 10,913 18,050 57,178	1,178 (*) 2,64v 4,38e 9,265	-248,676 (*) -24154 -3,955 10,416
\$5,0k0 under \$6,0k0 \$5,00 under \$7,0k0 \$7,000 under \$5,0k0 \$5,000 under \$1,0k0	તેને તેને હૈ	-1-1-1-10	1,070,558 1,525,8. 1,526,082 1,736,14,	5,046,137 8,017,167 10,828,64c 14,316,753 18,106,367	130,988 156,275 174,224 178,454	424, 370 201, 319 737, 702 744, 531	28, 34, 50, 9 4, 54, 54, 54, 54, 54, 54, 54, 54, 54, 5	75,968	41,045	04,948 67,683 107,361 119,212	922,422 715,417 775,475 775,470	tt, 848 142,975 115,186 147,155 264,365	18,114 39,215 45,522 37,325 47,515	1,191 147,014 146,8es 73,446 120,615
10,000 under \$11,000 \$11,000 under \$2,000 \$2,000 under \$13,000 \$1,000 under \$14,000 \$1,000 under \$15,000			1,994,082 2,225,714 7,185,714 7,322,475 2,218,	20,300,617 24,714,322 25,551,47 30,246,57 30,246,57	191, 398 190, 620 195, 143 181, 941 170, 804	904,534 948,864 926,186 931,448	60,735 e5,178 ec,310 e2,83 e2,035	88,250 94,453 70,488 80,741	29,042 70,126 41,432 47,295 75,420	137, 488 184, 844 221, 653 224, 454 220, 237	43, 345 50, 2m 77, 427 45, 878 43, 134	120, 170 121, 847 158, 541 12, 547 113, 476	39,724 57,170 51,243 58,331 61,248	90,948 140,624 140,847 133,937
\$15,000 under \$2,000 \$7,000 under \$5,000 \$7,000 under \$5,000 \$5,000 under \$5,000 \$5,000 under \$5,000		153,245,298 101,814,289 57,401,791 73,971,134 42,445,714	9,532,537 6,378,37 1,478,64 1,731,031 509,87	141, 405, 375 43, 250, 186 48, 641, 243 55, 008, 532 23, 114, 990.	603,928 392,040 253,756 373,723 155,707	4,505,544 3,781,744 3,470,810 8,130,741 4,311,433	225, 140 124, 772 59, 543 74, 707 25, 844	540, 223 186, 303 1124, 807 1156, 876	145,439 84,653 84,469 93,498 34,812	1,011,245 1,012,33 10,012,334 2,277,671 1,484,798	15-9, 04 68, 751 34, 263 40, 713 25, 68	38°,740 110,971 702,100 284,878	271, 379 7.,181 162,648 316,820 234,147	1,001,375 1,022,845 853,87 2,164,941 3,237,468
\$1 0,000 under \$200,044 \$200,000 under \$200,004 \$500,000 under \$1,000,000 \$1,000,000 or mare	121,514 25,143 2,644 856	15,884,485 6,405,640 1,784,5ee 1,050,440	25,745 18,445 2,154 474	7,094,824 2,057,814 74,5,812 195,474	24,831 4,308 473 173	1,7cl,381 5,44,358 125,873 136,241	6,181 1,11 284 158	4,275 5,845 11,491 26,201	6,725 1,122 11,7 11,7	455,436 107,344 11,228 7,714	7, 14.0 1,910 352 134	137,417 65,987 24,120 27,720	02,727 14,024 1,717 572	1,365,933 401,933 75.214 55,370
Total nomitaxable returns	4. 204, 483	10,645,610	3,800,230	11,101,6%	678,517	5,147,962	328,117	1,820,112	3.44,858	1,085,285	375,454	2,8,8,920	226,250	-1,713,572
All returns, summer \$7,000. Returns \$7,000 under \$1,000 under \$1,000 neurons \$7,000 under \$1,000 neurons \$1,000 or more.	4,771,422 9,398,955 11,629,562 18,42c,583	9,535,215 72,005,207 145,77,112 450,003,000	3,242,637 8,154,637 11,011,242 17,282,134	10, 815,231 60,207,344 135,400,545 567,771,850	965,810 965,713 alia,744 1,886,348	1,571,932 4,101,485 4,913,947 28,732,398	311,412 271,472 321,271 522,984	1,704,918 514,921 487,882 1,058,927	238,788 224,682 208,672 441,706	1,211,079 7,774,874	314,572 314,755 256,775 345,134	2,567,210 240,240 467,371 1,634,707	164,658 232,°18 286,247 1,233,467	-1,820,663 513,203 757,937 10,128,846
Footnotes at end of table,														

Individual Returns/1974 • Returns Filed and Sources of Income

Table 1.5 - Joint Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income-Continued

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70	50	Number of retirns	60)	7, 900, 1	11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	200, 147 200, 147 200, 200 200, 200 177, 127	12, 22	177, 47 12, 63 11, 76 11, 77	1,21,2			, T	2012	11.7.1.4 11.7.7.1 17.7.1 17.7.1 17.7.1		411.	200		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
received		Amount	121	Lmithting L	33,614 170,124 200,625 693,635 760,635	74,965 41,417 87,481	775, 746 775, 746 727, 257	4, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	1,177,4.5	7	. ,			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	77. 74.	1,15%,0k7 511,-11 14-,71-		72, 47 4, 17, 47 1, 74, 4, 11, 4
Interest r		Number of returns	2	54 MJ, ME	1, 2, 1, 1, 1, 2, 1, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2,	187,224 244,1284 777,413 414,44	1,12,941 1,12,974 1,202,448 1,354,944 1,354,944	1, Pr. 1, 777 1, 777, 1, 18 1, Elli, 2, 1	11.75			14,711		12 - 12 - 12 - 12 - 12 - 12 - 12 - 12 -	1, 100 , 22 de 1, 200 de 1			1, 40, 11	7444 21 , 1244 21 , 1247 22 ,
is fn	3	Amount	(70)	13,142,587	176,634 4, 29 6,43 7, 91, 63,461 119,461	77,552 12,328 175,878 172,278	167,748 167,748 175,197 162,531 174, 494	9,3,484 118,619 444,376 714,864	1, 12, 17, 17, 11, 11, 11, 11, 11, 11, 11, 11		ī	71.		13, 246 4, 7-1 1 3, 746 12, 8, 746 10, 5, 74	15,77	11,275 11,275 17,275 17,275	1,858,885 1,7,5,241 464,75	18,41	348,475 (10,574 11,871,684
Dividends	sdjusted gr	Number of returns	(83)	407,000,0	35,125 4,645 20,04 80,467 43,583 127,744	113,824 127,377 155,607 166,584 145,376	138,749 161,774 164,965 164,487 114,954	184,599 784,599 954,975 854,889	17.845 17.389 177	,1" ,474	35 ft (*)	7,718	2	67, 13, 113, 113, 113, 113, 113, 113, 113	134,796 155,455 163,777 169,892	787,1 kg 787,1 kg 551,502 854,467	45,424 28,436 7,358	3114,825	771,246 705,227 748,424
rty ther sessets	385 1055	Amount	(35)	165°675	-94,278 -1,34 -7,314 1,172 -4,704 -5,484	-7,211 4,80t -7,31t -8,223	17, 444 1,681 3,724 2,527	75,530 75,530 57,874 139,597 46,465	5,74,7 22,42, 18, 12 18,872	2 44 36.5	12 (#)	1. 2000	K3.	-3,004 -7,044 -1,598 -1,398 10,395	8,384 441 1,206 1,206	25, 768 77, 21 134,247 134,247	33,397 124,463 114,217 114,551	-62,830	- 1211, (30) - 1, 2411 - 26, 1.24 408, 429
Sales of pryperty theretosales capital assets	net gain lo	Number of returns	1.12)	746,509	50, 713 2,505 17, 43 14, 45, 18, 845 32, 615	24,821 21,452 24,454 37,543	30,139 27,247 32,457 27,410 21,562	18,144 71,344 61,744 84,421 45,346	13,772 7,14 918 271	11.8,571		77.5	17, 408	8,-31 14,318 2,124 25,559 77,934	25, 164	50, 64 400, 68 100, 68 100, 64 100, 64	12,611 5,045 5.08	187,428	143,217 147,354 158,815
	loss	Anount	(30)	1,471,765	7,588 7,868 7,365 7,317 7,572 16,73	14,185 14,275 13,365 24,114	38, 12, 13, 14, 15, 14, 15, 14, 14, 15, 14, 14, 14, 14, 14, 14, 14, 14, 14, 14	2.1,480. 190,773. 147,100. 2-01,640. 148,721.	184	1, 7, , 17	7	1 177	3	711,21 140,27 7*4,47 38,538	7.5.0.0 7.5.0.0 7.5.0.0 7.0.0 7.0.0.0 7.0.0.0 7.0.0.0 7.0.0.0 7.0.0.0 7.0.0.0 7.0.0.0 7.0.0.0	12,512 185,421 145,413 284,018	34,Ftx 1,714 61F 188	11,27¢	7.,028 132,343 134,051 1,.37,423
	I	Number of returns	(19)	1,947,167	13,353 4,105 14,44 23,42 23,484	24, 45¢ 33,205 41,107 43,114	47,886 e0,740 s4,720 55,014 e1,133	34,34 24,34 214,781 376,64 12,141	1 4 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1	7, 1	1.547	11,74	17. 17. 17. 17. 17. 17. 17. 17. 17. 17.	44,686 2,777 2,128 4,843	231.94 287,844 12,007 17,100	7,620° 7,500° 147 147	1 5,100	84,110 144,585 284,475 1,47,447
Sales of cupital assets	gain	Amount	(19)	12,400,378	557, 18 50, 727 53, 407 113, 904 113, 677	165,1130 17%,467 134,885 210,388 173,03	166, #7 312,444 191, 341 228,111 139,44 °	1, 40, 541 886, 841 700, 00 1,845, 40 1,722, 76	1,21,45	11,1 ','754	1+1, 4,,	H. 14. F. C.	65	E*, 4, 13,87* 17,54 151,41 168,645	148, 464 187, 245 17, 27 114, 344 192, 65,	245, 454 875, 44 737, 274 1, 817, 344	1, 129, red 88, 122, 120, 81. red, ste	1,245,134	1,135,40% 413,759 487,84
		Number of returns	(17)	41 739 1 14	81,078 72,414 54,417 91,425 97,681	138,043 114,378 133,602 175,223	100,598 149,517 124,14 128,614 144,017	622, 404 473, 414 324, 64 844, 64	1, 27, 1	1,41,41	i i	17,077	11/10	74, 741 14, 76, 713 170, 712 115, 448	10.7,134 11.7,134 11.7,120 124,554 141,144	412, 603 475, 878 326, 571 442, 833	51,181 22,482 11,117	641,23	485,770 r44,484 e57,250 2,157,494
usiness	Less vivi	Amount	4	7,14t , th	-372,844 -5,413 -3,413 -7,715 -7,715	-14,181 -14,147 -17,284 -2,145 -4,775	1,65.H -2°, 41.7 -7,927 -8,11° 25,84,	51, 33 125, 886 53, 53 665, 731 761, 731	586, 407 745, 156 1111, 77 1.5,74	,, -,,17	200	* *	71,137		7, 24	54, 455 134, 455 174, 487 57, 824 474, 316	987,588 737,185 113, 94 68,348	-427,724	-757,851 -28,863 -13,4 8
Small Business Corporation	int or 1 t less	Number of retarns	1.1-	461, 124	11, ff ; 14, 14, 14, 14, 14, 14, 14, 14, 14, 14,	10 10 10 10 10 10 10 10 10 10 10 10 10 1	12,24 12,40 1,24 11,11 12,27	2 3 4 40 4 5 5 6 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	2. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.				-	7,11,1 7,1,1,0	1, 1, 1 1, 1, 1 1, 1, 1	51,721 51,721 45,100 11,400 11,400	3, 76 5, 76 721 272	41,0%	24,419 23,444 58,818
	Size of adjusted gross in ome			All returns, t tal	No adjusted grove Income I under Income State under Electron State under Electron State under Electron State under Electron	Story under Programmer		River under \$**; Kiyer under \$**; Kiyer under \$**; Kiyer under \$**; Kiyer under \$**;	h, or miss h, d,	Bestle retem of Salessessessessessessessessessessessessess	7 (1), 6, 7 (2) (2) (2) (3) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	Ely condense in the condense i	Apply a stronger for the stronger for th	7. 10 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	Harmonic Har		Elst, worder Rest, Essen, esse	I isl nontheath prize of the second s	All prints, smart. Retarms under \$5,40. Retarms \$5,90. inder \$1,40. Retarms \$1,100 inder \$1,40. Retarms \$2,100 inder \$1,40.

Table 1.5 - Joint Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income-Continued

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Size of adjusted gross income	Net income	опе	Net lo	loss	net income less	less loss	net income	less loss		refunds	net income less	ess loss	Total adjustments	tments
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amoun⁺	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(62)	(30)	(31)	(25)	(33)	(34)	(35)	(36)	(37)	(38)	(34)	(40)	(41)	(42)
All returns, total.	2,72€,450	5,540,464	2,199,911	1,435,558	412,044	1,128,703		1,186,570	6,401,194	1,164,117	2,438,147	1,357,185	6,495,438	10,939,523
No adjusted gross income. 1 unser %1, vv. 2 you under \$2, vv. \$2,000 under \$2, vv. \$3,000 under \$4,c00. \$4,000.	36,051 24,134 16,987 73,043 80,146	82,064 21,084 53,164 70,776 82,765	25,745 22,725 19,871 34,845 16,995	377,519 36,579 26,833 13,795 64,813 50,690	11,204 5,723 5,137 5,137 4,380 5,317	20,781 2,668 3,235 5,182 3,197 8,197	5, 45 (*) 1,132 2,721 3,669 10,946	c,165 (*) 1,054 1,352 -705 24,145	16,413 5,320 11,078 27,058 47,185 54,872	2,710 348 1,622 3,687 5,346 5,302	34,703 0,432 24,724 66,160 54,591 51,897	-978,728 -695 -3,923 50,150 17,172 72,660	25, 710 23, 191 24, 505 43, 239 66, 158 86, 184	101, 725 88, 552 64, 703 97, 598 169, 811 165, 920
\$5,000 under \$5,000 \$5,000 under \$7,000 \$7,000 under \$3,000 \$5,000 under \$1,000 \$2,000 under \$1,1000	91,465 92,468 95,397 101,769 109,441	118,151 117,310 87,686 116,568 114,154	43,134 50,070 64,564 70,393 65,283	56,842 58,916 54,705 74,030 64,709	7,843 7,758 17,135 6,495 9,501	17,144 17,198 30,524 3,440 8,504		2,527 2,527 4,4.46	74,614 107,632 127,146 201,735	11,921 12,470 13,286 21,050 21,843	75,228 83,344 74,782 81,088 94,970	15,947 40,415 -2,409 45,900 88,549	144,556 175,549 216,405 249,268 237,769	293,913 243,228 304,468 401,623 375,931
#10,000 under #11,000 #31,000 under #12,000 #3,000 under #1,000 #3,400 under #16,000	101, 182 104, 078 126, 455 124, 458 114, 835	124,725 134,767 154,850 170,155 126,334	80,132 121,000 90,219 94,111	82,462 124,627 84,684 109,840	5,766 14,612 20,107 12,918 5,355	7,451 17,815 26,096 3,613 8,545	11,293 11,596 11,596 17,740	19,64¢ 11,069 34,250 25,678 18,578	24,458 324,458 75,727 746,777	78,244 37,335 44,304 53,497 53,235	15.4,778 141,241 174,061 158,476	76,981 76,981 72,425 72,43	26.3, 79¢ 326., 895 322, 134 158, 466 158, 112	411,660 481,362 436,134 439,521 433,121
815,00° unfer \$57,000 \$2,000 unfer \$57.00 \$3,000 unfer \$70,000 \$51,000 unfer \$50,000	151,842 792,273 165,848 231,707 125,850	677,043 577,677 413,120 860,702 810,595	152,376 306,685 118,810 187,*Ul	5,41,237 214,257 214,342 42,382 322,839	56, 371 48, 452 34, 477 (4, 442 77, 319	68,075 72,421 104,271 191,483 1,2,644	427.774 427.744 427.744 427.744	118,584 66,384 65,386 341,045 336,35	1,809,325 1,147,858 1,23,946 423,946 127,214	275,775 186,352 98,344 141,733	558, 847 376, 226 225, 765 2761, 440 121, 458	342,001 28x,005 118,731 411,407 287,139	1, 478, 431 848, 458 444, 831 575, 619 184, 638	1,990,414 1,319,835 807,056 1,327,734 733,348
11/0, 100 under \$200,000 \$200,000 under \$500,000 \$1,00,000 under \$1,000,000	30,545 6,330 753 271	342,705 114,075 22,385 8,302	17, 47, 5, 784 5, 784 551 186	126,629 53,531 16,095 8,657	11,886 3,640 51,2 189	142,460 127,055 41,708 45,342	14,441 1,74 578 578	158,520 (0,177 %,644 85,196	31,768 4,104 506 154	30,231 13,34r 7,55t 7,564	28,161 2,782 284 348	115,23%	28,546	151, 457 30, 322 4, 589 2, 398
Taxable returns, total	2,372,842	5,036,701	1,475,015	2,731,936	792,597	1,118,733	275,183	1,148,687	6,275,97F	1,111,427	2,705,764	2,208,641	05,217,501	10,272,249
No adjusted gross income. \$1 under \$1,000 \$1,000 under \$2,000		5,548 1, 3,290	1,169 (*)	24,841 (*)	(*)	c, 378	174	£2. ()-	744	1,165	74.5	-87,081 * * *	94 14,530	4,421 1∪,243
25,000 under \$5,000 \$5,000 under \$5,000 \$4,000 under \$5,000		15,428	14,537 21,10	8,633 14,522	(•) 8,631	(*) 5,400	(*) 5.1840	7778 44.	8,248 28,1462	1,921	29,419	8,064 14,834	27, 445 ro,057	54,445 110,463
#5,500 under \$5,000 \$7,000 under \$7,000 \$6,000 under \$1,000 \$4,000 under \$1,000	71,177 84,075 76,262 96,460 104,735	87,711 105,386 74,955 107,921	25, U.S. 144, 1495 60, 7 84 65, 939 65 6	14,011 39,489 52,348 64,402 59,112		10,076 13,864 29,525 5,294 7,294	6,433 6,070 1,110 1,550 5,504	1,555 1,015 1,745 1668 7,758	51,447 94,102 110,484 187,274 145,874	5,854 8,100 11,181 18,915 20,341	56, 416 70, 549 65, 199 79, 841	10,426 32,344 27,935 46,165 87,722	107, 317 157, 634 205, 328 236, 542 228, 953	206,718 209,882 346,182 761,341 564,025
\$10,000 under \$11,000 \$11,000 under \$12,000 \$15,000 under \$13,000 \$15,000 under \$15,000	98,272 106,864 127,631 123,319 116,250	120,740 133,904 149,317 128,062	77,528 119,947 89,674 95,196 104,255	75,512 123,065 87,150 105,700 89,977	5,77, 18,902 19,527 10,685 75,7	6,470 10,948 25,950 7,456 8,558	8,8% 14,287 11,586 17,712 8,980	1,446 10,470 24,234 24,816 18,482	270, 741 119, 725 154, 750 395, 158 386, 796	24, 158 36, 651 43, 996 52, 918 55, 144	47, 701 138, 132 139, 241 175, 773 158,003	63, 97t 74, 524 73, 132 71, 971 64, 490	256,425 325,564 741,532 47,232 455,604	405,032 478,095 435,432 432,403
815, Usb under \$25,000 825,000 under \$5,000 825,000 under \$70,000 \$50,000 under \$10,000 \$50,000 under \$10,000	142,543 274,346 222,596 222,596 125,285		444,134 205,18c 148,58h 185,824 82,052	\$19,950 326,500 209,300 395,537 115,393		65,28; 72,537 105,721 188,345 135,545	e7,263 47,700 34,297 63,295 45,552	117,541 61,773 54,571 227,470 234,883	1,806,534 1,047,166 1,23,787 121,341 117,247	271,785 185,657 98,241 139,725 97,278	555,417 375,288 224,611 259,726 120,48	342,267 278,694 220,100 410,067 240,158	1,485,394 877,316 462,685 523,651 174,019	1,977,446 1,316,481 826,548 1,523,264 7%,182
\$100,000 under \$200,000 \$200,000 under \$500,000 \$200,000 under \$1,000,000 \$1,000,000 under \$1,000,000	34,365 5,334 5,744 267	35.4, 7.44 112, 414 21,586 8,234	17,808 3,739 545 185	122,909 51,519 15,655 8,511	11,731 3,611 554 189	140,088 126,277 41,805 45,392	14,354 4,050 571 199	156,054 41,834 32,676 33,096	20,670 4,069 14,8	31,906 13,178 3,518 3,100	27,902 1,212 87c 3 44.	1114,738 40,740 8,595 13,706	28,503 4,530 49,530 49	149, 316 30, 403 4, 426 2, 398
Total nontaxable returns	154,108	500,477	224, But.	707,621	Znn, 66	3,972	22,219	37,882	215,259	47,642	232,383	-851,657	281,447	737,274
All returns, summary: Returns under 45,0000. Returns 45,000 under 45,0000. Returns 40,000 under 45,000.	358,795 h81,1e0 580,508 1,506,487	418,473 cv5,875 c77,708 3,844,410	209,813 299,390 489,814 1,200,894	596,029 514,202 499,797 2,025,530	41,649 48,810 65,758 257,827	2, 361 76, 711 63, 568 986, 064	24, 434 26,564 62,33ć 279,068	52,00° 25,214 109,225 1,020,124	161,926 712,904 1,698,813 5,917,551	25,614 80,569 218,813 859,121	255,507 411,512 712,855 1,578,275	-905,364 188,315 349,590 1,722,648	254,485 1,023,546 1,006,903 3,545,004	1,679,162 2,203,127 6,308,253
Footnotes at end of table.														

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Size of adjusted gross income	Total de	deductions	Standard	Standard deduction	Itemized deductions	ductions	Exem	Exemptions	Number of returns	Taxable income	income	Income before	oreditt
	Bumber of returns	Amount	Number of returns	Amount	Number of returns	Amunt	2427	Amount	taxable	Number of returns	Amount	Number of returns	Amount
	(63)	(75)	(45)	(95)	(47)	(48)	(65)	(99)	(51)	(52)	(44)	(75)	(54
All returns, total	43,387,317	157,810,819	19, 727,736	\$1,0%0,0%1	24,563,481	102,780,781	161,049,704	120,777,564	3,435,602	10,2%,325	1394 00 pt 74	40,243,215	-7,234,34
No adjusted gross farome. \$1 under \$1,000 \$2,000 under \$1,000 \$2,000 under \$1,000 \$4,000 under \$1,000 \$4,000 under \$1,000	392,200 564,545 883,114 1,138.581 1,138.581	520,471 768,143 1,219,137 1,563,551 2,236,951	385, 334 541,545 821,056 991,308 1,125,630	1,065,562 1,065,562 1,288,429 1,460,411	7,90h 23,000 62,058 147,273 329,102	27,411 64,406 153,635 375,123	1,227,685 1,324,910 1,963,652 2,956,115 3,843,242 5,079,147	917,296 993,503 1,397,163 2,216,910 2,882,033 3,808,594	339,200 373,240 564,545 840,513 728,310 669,086	12 631 179,000 179,000	2,544 212,286 967,695	42, Fn1	* 1500 T
\$5,000 under \$1,000 \$5,000 under \$5,000 \$7,000 under \$4,000 \$5,000 under \$4,000	1,600,8+8 1,724,509 1,865,508 1,977,811 2,224,199	3,425,678 3,425,514 5,747,731 3,747,731 4,450,536	1,14c,545 1,1c7,414 1,209,274 1,124,71 1,327,75	1,44°,349 1,505,193 1,559,019 1,470,236 1,749,508	454,323 571,655 566,234 853,101 445,244	1,145,328 1,418,581 1,735,403 2,277,73	5,540,476 0,173,918 0,747,369 7,132,800 8,179,131	4,154,931 4,624,563 5,058,187 5,344,76 6,103,538	243,736 132,528 81,135 50,531 30,175	1, 457, 132 1, 547, 041 1, 785, 313 1, 427, 28 2, 134, 94	2,281,301 7,824,227 7,718,732 7,778,989 10,117,484	1,357,132 1,547,341 1,787,313 1,477,287 2,144, 24	283,104 585,340 685,340 1,577,11
11	0,157,1-64 2,386,446 2,324,128 1,43,1,134 1,518,136 1,518,136	4,716,746 1,716,426 1,446,454 1,1119,647	1,154,; 1,173,287 1,136,38· 1,126,38· 1,02°,821	1,815,650 2,015,682 2,122,640 2,767,142 2,75,65	1,000,000 1,200,600 1,200,600 1,205,357 1,207,554	5, 784, 844 3, 784, 514 3, 784, 514 4, 342, 555 4, 347, 577	7, 944, 478 8,704, 824 8,517, 14, 8,551, 472 8,140,724	5,78,81, 5,576,569 5,885,874 6,713,113	11,472 11,472 9,564 5,686	2,14.,845 2,377,441 2,324,417 2,425,117 2,310,77	12, 44, 4	2,14,895 3,77,127 3,24,417 1,42,121	1, 44, 41 2,544, 81 -,264, 43, 2,45, 78,
(2), s. orber (2), s. (2), s. (2), s. (3), s. (4), s.	9,801,804 1,545,00 131,67 117,00	28,474,469 17,745,148 10,745,317 13,784,724 7, 85,411	2,713,1145 033,517 244,377 1-9,474	1,500, 104,7 1,500, 468 1,500, 105, 1,500, 105,	6,183,633 3,762,403 1,877,444 1,854,62	23, 448,520 10, 44,250 45,53,946 12,437,742 7, 14,107	11, 111, 874 7, 11, 47, 77	24, h. 2,511 12,687,342 6,34,88	1000 m	4, 42, 127 4, 12, 148 4, 13, 15, 15, 15, 15, 15, 15, 15, 15, 15, 15	14, F15, S44 71, S71, F4.		
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Taxshle returns, t fallonerer	4. 14,822	1-,-1-,-1	11,377,71	7,115,905	The maple of	1K, 7: 1, 1.72	144,316,47E	1 5, 72,457	Lunds	-11,7-7	, 244, 144, 245,	4 , 12, ix	P. 12.
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# # # # # # # # # # # # # # # # # # #	2,364,423	6,544,342 5,554,724 5,774,165 6,419,015 6,404,733	1,147,057 1,105,354 1,130,800 1,130,742 1,025,004	1,854,620 5,007,000 2,118,137 2,267,873	978, 243 3,201,995 1,185,404 1,284,101 1,286, 274	7,741,722 3,512,718 5,014,917 6,155,143 4,358,245	7,711,75 · E,635,158 E,411,835 E, 115,940 E, 115,940 E, 115,940 E, 315,940 E, 315,940 E, 315,940 E, 315,358	5, 7ku, 773 E, 475, 5E8 E, 528, 775 E, 656, 172 E, 275, 944	¥ 1 = 1 = 2 = 2 = 2 = 2 = 2 = 2 = 2 = 2 =	7,125,735 0,364,385 0,316,335 3,426,751 7,111,55	11, 45, 441 15,150,740 16,87, 280 19,567, 470 21,846,154	2, 125, 334 2, 344, 345 3, 311, 22, 3 2, 311, 555 2, 311, 555	Sources (
By you under \$P_yer \$P_you under \$P_yer \$P_you under \$P_yer \$P_you under \$P_yer	115,477, 15,84,247, 1115,64.2 1115,64.2	28,511, 450 17,671, 447 4,488, 415 12,761,752 0,71,713	2,70¢,275 841,482 243,551 157,4°¢ 28,414	5,412,724 1,062,616 .67,745 .314, 808	6,1r8,5ss 3,757,801 1,877,041 1,881,711 614,268	22, 844, 231 10, 00, 1124 9, 461, 80, 12, 226, 624 6, 845, 411	72,77,222 17,887,154 7,883,410 7,545,007 5,578,741	24,626,446, 10,065,446 1,314,737 2,735,341 1,435,465	113 20 20 327		136,660, 74 72,677, 247 41,546, 464 5,547,748	8,874,856 4,794,251 5,338,984 5,08,346 748,346	
Bish, who under \$20, jest \$200, a under \$1, jest \$30, jest under \$1, jest \$1, fes, ge or more.	121,413 22,143 2,449	2, 648, 475 1, 200, 440 400, 250 744, 784	A, Lind	1 0 4 0 4 0 4	118,1 c. 25,727	1,542,133 1,347,759 44,5,684	38, 134 88, 165 1, 124	344 57.7 12,144 7,548	ਜ਼ੁੱਕੀ ਨਿੰਘ	23, 20, 275, 20, 20, 20, 20, 20, 20, 20, 20, 20, 20	12, 5. , 71 - 5, 13c, e. ; 1, 341, e.2? 1, 240, e.	7 7 7 7	
Total montavskle refurming	4,275,434	Time police	7,4408,423	z, 411,835	d1, 42	44 T4,111.	10,10,962	12,000,110	John French	961' Ec	4 1,735	1.	121
All returns, nummary: Peturn under \$5.00 Feturns \$5.00 under \$10.00 Feturns \$5.00 under \$10.00 Feturns \$10.00 under \$10.00	1,525,21 1,348,11 11,724,549	17,001,11 17,001,10 17,001,10 17,001,00 11,000,00	7,862,47*	5, 11, 498 7,774,105 11,277,124 7,365,813	*, 541, 61 ¢, 501, 61 ¢, 708, 975 14, 44×, 710	1, 347, 314 4,281,344 15,443,886 73,448,244	12,50,70,70,4 40,548,72 ed,487,177	10, 116, 5 x 20, 246, 246 31, 60, 8, 514 51, 30, 1265	7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	1, 2, 418 8, 30, 73, 11, 34, 43, 15, 4, 77	1,18°, 2, 10, 115,243 54, 3°, 73,		
Footnotes 8° ent of 'able,													

Table 1.5 - Joint Returns: Sources of Income, Deductions, and Tax Items by.Size of Adjusted Gross Income-Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

مسترسد موسية فعاندلو في معدي	Total tax	credits	Income tax after credits	tex	Total in	income tax2	Self-employment	ment tax	Total tax 1	11sb111ty	Tax rebate	e cr
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(95)	(57)	(85)	(65)	(99)	(ij)	(62)	(63)	(64)	(65)	(66)	(29)
All returns, total	3,907,374	1,383,442	40,012,555	95,850,948	445,010,04	05,971,270	5,451,919	2,863,699		98,931,637		5,481,338
No adjusted gross income. 11 under \$1,000 \$2,000 under \$2,000. \$1,000 under \$2,000. \$1,000 under \$1,000.	(*) - 3,811 140,570 79,960	(*) 77 2,333 5,958	58,939 385,110 938,968	28,126 132,126	1,722 120 38,991 385,151 939,003	13,359 502 747 28,385 132,505	11,766 50,927 136,399 174,766 206,176 230,943	9,916 4,034 16,429 28,551 43,397 59,408	55,013 52,705 138,179 208,067 528,803 1,061,055	28,817 4,965 17,642 29,708 72,617 193,023	12,916 2,710 3,130 41,569 587,922 941,403	1,219 220 229 229 584 24,005
55,000 under \$5,000 57,000 under \$5,000 85,000 under \$5,000 85,000 under \$0,000	113,787 142,687 146,075 142,236 172,302	12,865 19,635 24,130 25,182 34,515	1,315,342 1,558,997 1,766,454 1,907,076 2,183,666	320,240 563,714 860,887 1,208,679 1,991,756	1,315,401 1,559,015 1,766,493 1,907,106 2,183,724	320,580 563,816 861,097 1,209,258 1,691,918	268,763 260,686 258,882 246,397 246,397	78,000 86,661 102,554 100,737 114,390	1,403,801 1,617,964 1,802,530 1,932,938 2,199,715	400,178 653,916 964,941 1,312,244 1,807,651	1,319,136 1,565,205 1,770,012 1,909,169 2,184,986	121,672 149,946 173,166 188,917 220,644
\$10,000 under \$11,000. \$11,000 under \$12,000. \$13,000 under \$15,000. \$13,000 under \$15,000. \$14,000 under \$15,000.	137, 103 190, 889 176, 633 150, 999 170, 424	28,572 39,720 38,846 27,440 36,961	2,125,312 2,364,392 2,316,296 2,420,747 2,311,555	1,966,858 2,524,341 2,866,146 3,403,279 3,094,308	2,125,350 2,364,423 2,316,303 2,420,843 2,311,738	1,967,295 2,524,661 2,8e6,352 3,403,68e 3,694,575	232, 482 247,822 232,545 213,308 198,411	106,168 118,465 117,411 110,207	2, 141, 624 2, 378, 506 2, 321, 391 2, 426, 403 2, 126, 316, 381	2,075,556 2,644,206 2,985,618 5,516,456 3,808,729	2,128,143 2,355,453 2,317,494 2,425,421 2,312,852	227,993 273,928 296,408 345,933 370,657
\$15,000 under \$20,000. \$20,000 under \$25,000. \$5,000 under \$50,000. \$50,000 under \$50,000.	638,915 452,949 303,818 484,970 270,312	153,702 126,773 104,537 287,984 236,833	8,874,634 4,589,184 2,116,546 2,008,839 c42,716	18, 726, 498 14, 397, 527 8, 974, 381 13, 697, 047 11, 115, 529	8,874,775 4,589,283 2,116,602 2,009,147 643,187	18, 728,034 14, 399,089 8,975,289 13,704,280 11,130,51?	762,044 459,475 271,939 450,148 207,296	473,038 325,861 220,796 401,279 192,446	8,886,819 4,593,797 2,117,650 2,012,306 644,081	19, 209, 454 14, 732, 399 9, 201, 569 14, 125, 225 11, 339, 733	8,877,962 h,591,413 2,117,085 2,010,430 645,428	1,642,473 813,938 272,608 200,885 64,331
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more.	e6,464 14,934 1,876 656	99,525 46,057 14,528 17,189	121,500 25,037 2,603 842	5,470,7v5 2,632,7v7 781,579 793,954	121,519 23,143 2,649 956	5,491,166 2,655,807 794,622 814,054	57,528 6,559 647 209	54,870 5,910 576 183	121,685 25,185 2,657 861	5,533,249 2,664,275 796,232 815,236	121,622 25,163 2,655 861	12,158 2,316 265 86
Taxable returns, total	3,627,242	1,209,739	40,012,555	95,850,348	40,016,544	95,471,270	4,503,016	2,610,2%	MU,036,544	9,656,987	445,610,04	5,476,464
No adjusted gross income. \$1 under \$1,000.	, ,) 1	1 1	1 1	1,722	13,359	381	227	1,722	15,873	1,722	273
84,000 under 85,000 84,000 under 85,000 84,000 under 85,000	(*) 13,727 34,282	(*) 389 1,639	38,939 385,110 938,968	28,126 132,194	38,991 385,151 939,003	747 28,385 132,505	7,419 . 63,289	13,272	38,991 385,151 939,003	2,221 h1,781 159,582	385,151 939,003	23,794 76,379
15; 000 under 15,000 57; 000 under 15,000 17; 000 under 18,000 18,000 under 19,000	72,010 104,648 127,216 122,038 161,948	5,735 10,506 17,009 14,658 27,503	1,315,342 1,558,997 1,766,454 1,907,076 2,183,666	320,240 563,714 860,887 1,208,679 1,691,756	1,315,401 1,559,015 1,766,403 1,907,106 2,183,724	320,580 563,816 861,097 1,209,258 1,691,918	181,059 203,920 223,746 221,003 236,972	50,230 66,230 86,324 88,570 106,328	1,515,401 1,559,015 1,766,493 1,907,106 2,183,724	371,563 630,609 948,179 1,299,509 1,799,322	1,315,401 1,559,015 1,766,493 1,907,106 2,185,724	121, 415 149, 407 172, 862 188, 739 220, 534
\$10,000 under \$11,000 \$12,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$13,000	121,538 177,351 168,515 146,633 165,902	18,892 29,844 33,036 22,982 50,975	2, 125, 312 2, 364, 392 2, 316, 296 2, 420, 747 2, 311, 555	1,966,858 2,524,361 2,866,146 3,405,279 3,694,368	2,125,350 2,364,423 2,316,303 2,420,843 2,511,738	1,967,295 2,524,661 2,866,352 5,403,686 3,694,575	216, 362 233, 764 227, 698 207, 858 193, 773	96,016 108,388 114,005 107,137 108,725	2,125,350 2,364,423 2,316,303 2,420,843 2,311,738	2,064,395 2,633,868 2,981,929 3,512,781 3,805,028	2,125,350 2,364,423 2,316,303 2,420,843 2,420,843 2,511,738	227,729 273,846 296,323 345,706 370,576
\$15,000 under \$20,000 \$20,000 under \$50,000 \$20,000 under \$50,000 \$50,000 under \$50,000	623,251 448,152 301,394 485,252	126, 168 116, 718 93, 488 2260, 159 228, 056	8,874,634 4,589,184 2,116,540 2,008,839 642,716	18, 726, 498 14, 397, 527 8, 974, 381 13, 697, 047 11, 115, 329	8,874,775 4,589,283 2,116,602 2,009,147 643,187	18,728,034 14,394,089 8,975,229 13,704,220 11,130,513	750, 419 455, 101 270, 943 447, 292 206, c07	462,616 322,108 219,774 398,690 191,929	8,874,775 4,589,283 2,116,602 2,009,147 643,187	19,198,169 14,726,901 9,200,429 14,118,785 11,559,085	8,874,775 4,589,283 2,116,602 2,009,147 643,187	1,642,212 813,727 272,583 200,770 64,311
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more.	06,298 14,906 1,871 5,67	95,350 45,155 14,287 17,189	121,300 23,037 2,035 842	5,470,795 2,632,797 781,579 745,354	121,514 23,143 2,644 856	5,49 1,16 6 2,655,807 794,622 814,054	37,44,5 6,53¢ 644 208	34,791 5,893 573 182		5,535,009 2,664,186 796,223 815,184	121,519 23,143 2,649 856	12,150 0 2,314 265 86
Total nontaxable returns	28,132	175,705	,	1	1	٠	948,903	253,410	971,568	274,646	60,596	4,871
All returns, summary: Returns \$5,000 under 10,000. Returns \$10,000 under \$15,000 Returns \$15,000 or more	124, 345 717,087 822,048 2,239,894	8,368 116,38¢ 171,560 1,087,128	1,363,017 8,731,535 11,538,502 18,379,701	160,752 1,645,276 11,455,012 75,589,905	1,364,987 8,731,733 11,538,657 18,381,161	175,298 1,646,669 14,456,567 76,692,737	843,977 1,287,529 1,124,568 2,195,845	161,824 482,408 564,507 1,654,960	2,043,822 8,956,948 11,584,305 18,403,037	5,158,931 15,030,565 78,415,370	1, 392, 650 8, 748, 508 11, 547, 363 18, 388, 614	105,012 854,545 1,514,919 5,009,060
					4 - 4 - 5							

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

"These figures may differ alightly from those published in Statistics of Income-1974, Business Income Tax Returns, because of differences in coding and processing procedures.

"Income tax after credits plus additional tax for tax preferences.

"OPTS: Detail may not add to total because of rounding."

Toble 1.6 -All Returns: Computation of Adjusted Gross Income

Care	Reported and Number of (4) (5) (5) (6.8 8.36 (10.10) (2) (2) (3) (4)	Amount (6) (7) (8) (8) (9) (9) (9) (9) (1, 21, 03) (1,	Number of returns (7) (7) (7) (7) (7) (7) (7) (7) (7) (7)	y Amount (8) 18,077,146 531,406 995,187 1,266,228 1,221,222 1,228,867 1,288,867 1,289,867 1,289,867 1,289,867 1,289,867 1,289,867 1,289,867 1,289,867 1,182,522 1,927,017 1,182,522 1,927,017 1,182,522 1,927,017 1,182,522 1,927,017 1,182,522 1,927,017 1,927,017 1,182,522 1,927,017 1,182,522 1,927,017 1,182,522 1,927,017 1,182,522 1,927,017 1,182,522 1,927,017 1,182,522 1,927,017 1,889,443 1,989,443 1,989,443 1,989,443 1,989,443 1,989,443 1,989,443 1,989,443 1,989,444 1,58	Interest	Amount (10) 39,543,266 1,093,193 2,387,154 2,387,159 2,337,599 2,337,599 2,337,599 2,347,599 2,347,599 2,347,599 2,347,599 2,347,599 2,347,599 2,347,599 2,347,599 2,448,591	Allmony Number of returns (11) 215,450 6,892 37,045 15,714 23,681 14,239 3,320 6,066 2,402 4,766 4,766 1,476 5,555 1,646 1,476 6,066 2,402 5,555	Amount (12	Stare Income Refunds Wumber of refunds (13) (563,827 (563,994) (13) (563,995	Amount 1,249,118 1,249,118 20,707 29,274 40,475 61,083 90,166 113,646 113,646 113,646 113,646 113,646 113,646 113,646 113,646 113,646 113,646 113,646 113,646
(1) (1) (2) (3) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	Number Fret. (268,836 73,7 73,7 73,7 73,7 73,7 73,7 73,7 73		ž į	(8) 18,077,148 531,409 995,187 1,266,281 1,281,322 1,281,386 1,1281,885 1,114,805 1,120,172 1,127,501 1,120,172 1,127,501 1,127,501 1,127,501 1,126,503 1,120,173 1,126,185 4,643 4,643 4,643 4,643 4,643	2 " "	8 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	Number retu	ABO	Numb ret (1)	1,349,118 1),349,118 1),633 20,703 20,274 40,645 113,133,213 128,434 128,434 198,224
(1) (2) (3) (3) (1) (1) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	(42) (528,838 73.7.788,441 10.1.155,281 73.7.291 81.2337.291 81.2337.291 81.2337.291 81.2337.291 81.2337.291 81.2337.291 81.233.201 81.2333.201 81.2333.201 81.2333.201 81.2333.201 81.2333.201 81.2333.201 81.2333.201 81.2333.201 81.2333.201 81.2333.201 81.2333.201			(8) 18,077,146 531,406 995,181 1,265,281 1,281,22 1,21,22 1,21,23 1,281,865 1,34,805 1,36,405 1,20,172 1,20,172 1,20,172 1,20,172 1,62,522 1,783,443 1,783,443 1,62,522 1,783,443 1,62,522 1,62,523 1,62,523 1,62,523 1,62,523 1,62,523 1,62,523 1,62,523 1,62,523 1,62,523 1,62,523 1,62,523 1,62,523 1,62,523 1,62,523 1,62,523 1,63,63 1,63			2 2		2 7	1, 240, 118 1, 240, 118 20, 703 20, 277 20, 475 61, 083 90, 166 113, 646 113, 243 128, 213 128, 213 128, 213 128, 213 128, 213
83.340.190 905.523.261 75.088.066 11.098.937 6.149.741 10.316.469 9.845.600 9.855.600 9.855.600 9.855.600 9.855.600 9.855.600 9.855.600 9.855.600 9.855.600 9.857.232 6.444.638 9.3444.638 9.3446.438 9.3446.438 9.3446.438 9.3446.438 9.3446.438 9.3446.438 9.3446.438 9.3446.438 9.3446.438 9.3446.438 9.3446.438 9.3446.438 9.3446.438 9.3446.438 9.3446.438 9.3446.438 9.3446.438 9.3446.439 9.3446.449 9.44,796 119.046.139 9.346.444 796 119.206.130 9.3446.438 9.3446.4	5.88 836 73.7 7.88 4.41 10.11.55.28 13.3 7.2 9.1 81.2 11.55.28 13.3 7.2 9.1 81.2 13.5 13.5 13.5 13.5 13.5 13.5 13.5 13.5		*	18,077,148 531,406 531,406 1,265,281 1,381,332 1,281,867 1,192,386 1,192,501 1,193,443 1,194,195 1,194,194 1,194,195 1,194,194 1,194,195 1,194,195 1,194,195 1,194,195 1,194,195 1,194,195 1,194,195 1,194,195 1,194,195 1,194,195 1,194,195 1,194,195 1,194,195 1,194,195 1,194,195 1,194,195 1,194,195 1,194,195 1,194,195			7		ri d	1,249,118 17,633 20,703 20,704 40,645 61,983 90,166 113,646 113,646 113,646 113,646 113,646 113,646 114,943 118,444 102,079
11,098,937 0,019,741 10,316,469 0,085,402 0,085,402 0,087,402 0,085,402 0,087,402 0,087,402 0,085,402 0,087,402 0,087,402 0,085,402 0,087,402 0,08	7.88.441 10.1 1.155.281 8.2.2 1.255.803.175 7.2 1.255.803.175 7.2 1.254.461 10.1 1.255.803.175 7.2 1.254.461 1.7 1.255.803.175 7.2 1.254.461 1.7 1.255.803.175 7.2 1.2 1.2 1.2 1.2 1.2 1.2 1.2 1.2 1.2 1			931,406 995,187 1,665,428 1,265,428 1,221,223 1,120,135 1,120,135 1,120,135 1,20,135		THE THE PARTY OF T			1,	11, 633 20,707 20,707 40,485 61,083 90,166 113,212 128,434 102,079
9.685,600 9.685,745 95 9.685,400 9.685,400 9.685,400 9.685,400 9.685,400 9.685,400 9.685,400 9.685,400 9.685,400 9.885,400 9.685,400 9.8	3337.291 81.2 8833.125 7.2 8833.125 7.2 1382.471 6.8 5.580.695 7.2 5.580.697 7.2 5.581.204 4.6 6.62.123 7.2 5.44.486 7.2 5.44.486 7.2 5.44.486 60.6 5.42.980 60.6			1, 265, 181 1, 265, 181 1, 265, 254 1, 275, 254 1, 183, 867 1, 180, 187 1, 180, 180 1, 180 1		MANA MANAPA MAS			1,	20,707 29,27, 40,445 61,983 90,166 113,846 132,213 102,079
6.730, 813, 243, 814, 917, 918, 918, 944, 948, 918, 944, 938, 944, 938, 944, 938, 948, 948, 948, 948, 948, 948, 948, 94	2.52.781 81.25.781 81.25.781 82.471 8.683.471 8.683.401 8.683.401 8.683.401 8.683.401 8.683.401 8.683.401 8.683.401 8.683.401 8.683.401 8.683.401 8.683.401 8.683.401 8.683.401 8.683.401 8.683.401 8.683.401 8.683.401 8.683.401 8.693.401			1, 565, 281 1, 626, 426 1, 221, 223 1, 124, 805 1, 124, 805 1, 106, 107 1, 162, 522 1, 162, 522 1, 163, 443 1, 162, 522 1, 163, 443 1, 163		and added day			1,	29,27,40,445 61,0485 61,0485 113,846 113,213 128,434 102,079
7, 612,459 68,375,323 6,966,310 6,718,132 78,83,815 67,279,143 6,205,118,131 78,119,526 4,774,244 3,311,094 61,230,938 3,066,096 4,944,795 109,667,261 4,651,955 2,173,686 80,091,851 1,065,096 2,173,686 80,091,851 1,052,607 135,304 17,579,607 102,815 135,304 17,579,607 102,815 1,096 17,590,798 20,115 3,144 2,118,284 2,410 1,096 2,133,344 2,113,130 1,096 2,130,805 8,690,031 80,384,457 61,719,703 7,186,705 2,186,405 6,419,888 8,690,031 80,115,455 7,435,494 1,165,113,190 1,032,455 7,435,494 1,165,114,458 1,196,345 8,495,144 2,113,130 1,196,455 7,435,494 1,186,113,190 1,003,662 4,955,038 1,131,190 1,003,664 4,155,138 1,131,190 1,003,662 4,955,038 1,131,190 1,003,662 4,956,038 1,131,190 1,003,662 4,956,038 1,131,190 1,003,662 4,956,038 1,131,405 1,161,465 6,97,861 4,000,154,475 1,181,465	392,471 6.8 665,903 6.2 6.65,903 6.2 6.65,903 6.2 6.3 6.3 6.3 6.3 6.3 6.3 6.3 6.3 6.3 6.3			1,426,424 1,221,223 1,134,805 1,14,805 1,10,172 1,162,522 1,162,522 1,162,522 1,162,522 1,163,443 1,061,844 1,061,84		d Haden day			1,	61,983 90,166 113,846 132,213 128,434 102,079
6, 718, 132, 73, 843, 815, 6, 279, 443, 52, 2718, 138, 74, 444, 795, 109, 667, 261, 273, 493, 494, 795, 109, 667, 261, 273, 494, 795, 109, 667, 261, 273, 494, 795, 109, 667, 261, 273, 494, 795, 109, 667, 261, 273, 494, 795, 109, 667, 261, 273, 494, 795, 109, 667, 261, 273, 494, 795, 109, 667, 261, 273, 494, 795, 109, 667, 21, 21, 21, 21, 21, 21, 21, 21, 21, 21	665,903 6,2 5,86,692 7,5 5,86,694 7,5 5,86,704 7,5 335,027 7,5 335,027 7,5 5,64,486 7,5 5,64,486 7,5 335,335,335,335,335,335,335,335,335,3			1,221,223 1,343,867 1,343,867 1,120,172 1,120,172 1,120,172 1,783,443 1,061,867 1,061,867 1,061,867 1,061,87 1,		THE STATE OF THE S			-	90,166 113,846 132,213 128,434 102,079
5, 218, 133	568.208 4.1 629.128 4.1 629.128 4.1 385.021 4.5 385.021 2.2 544.466 1.7 544.466 1.7 544.466 1.7 544.466 1.7 544.466 1.7 544.466 6.6			1,263,885 1,120,172 1,120,172 1,162,522 1,783,443 1,061,867 4,16,195 1,06,871 4,571 1,66,711					-	113,846 132,213 128,434 102,079 198,224
4, 1368, 0.13 74, 0.56, 1.150, 3.00 4, 9.44, 795 109, 647, 261, 9.30 2, 1259, 728 109, 647, 261, 1.05 2, 1259, 728 10, 1.059, 3.01 2, 100, 5.84 2, 1.059, 3.01 3, 1.94 2, 1.18, 284 1, 1.959, 3.01 1, 0.96 2, 1.13, 2.84 2, 1.13, 2.84 2, 1.13, 2.84 2, 1.13, 2.84 2, 1.13, 2.84 2, 1.13, 2.84 2, 1.13, 2.84 2, 1.13, 2.84 2, 1.13, 2.84 2, 1.13, 1.10 2, 1.13, 1.13 2, 1.13,	629, 128 4, 1 (224, 461 3, 0 (224, 461 3, 0 (224, 461 1, 7 (24, 486 1, 7 (202, 134 2) (202, 134			920,363 1,120,172 1,927,017 1,162,522 1,783,443 1,061,195 416,195 45,461 26,711					-	128,434 102,079 198,224
4,944,795 109,667,261 4,651,955 22,259,928 10,259,928 12,057,900 22,173,686 80,081,831 1,852,647 100,228 4,725,095 100,228 4,725,095 100,228 4,725,095 100,228 4,725,095 100,228 2,113,284 2,113,284 2,113,284 2,113,284 2,113,284 2,113,284 2,113,284 2,113,284 2,113,284 2,113,284 2,113,284 2,123,285 1,203,245 2,1203,245 2	385,021 4,5 823,227 2,0 823,227 2,0 331,537 5,44,466 1,7 544,486 385,322 202,134 385,322 215,445 60,6			1,927,017 1,162,522 1,783,443 1,061,867 416,195 190,871 45,461 26,711		m 04 3		23,764	_	198, 224
2.259,928 60.091,851 1.0,000 2.20,228 4.0,001,851 1.0,000 2.20,226 4.0,225,009 3.194 2.113,130 3.194 2.113,130 5.7,334,767 880,384,457 61,719,703 7.180,705 2.180,405 6.419,688 8.607,074 4.3,295,473 7.932,467 8.607,074 4.3,295,473 7.932,467 8.607,074 4.3,295,473 7.932,467 8.607,074 4.3,295,473 7.932,467 8.607,074 4.3,295,473 7.932,467 8.607,074 4.3,295,473 7.932,467 8.607,074 4.3,295,473 7.932,467 8.607,084 7.3,195,602 6.239,204 8.7,597,295 7.181,1903 3.067,682 8.7,597,295 1.00,404,785 7.181,465 8.7,597,295 1.00,404,785 7.181,465 8.7,697,891 7.9,794,593 7.191,465 8.7,697,891 7.9,794,593 7.191,465 8.7,697,891 7.9,794,593 7.191,465 8.7,697,891 7.9,794,593 7.191,465 8.7,697,891 7.9,794,593 7.191,465	823,227 2,0 646,661 1,7 331,537 5,0 544,486 1,7 385,322 202,134 385,322 215,445 60,6	53 23 7 717	1,295,884 1,072,122 282,186 58,096 12,716 1,580 518	1,162,522 1,783,443 1,061,867 416,195 190,871 45,461 26,711		2 2				
2, 100, 2,88	331,537 544,486 202,134 385,322 215,445 452,980 60,6	23 77 2	12,716 282,186 282,186 12,716 1,580 518	1,051,443 1,061,867 416,195 190,871 45,461 26,711		3		8,637		106,654
26,842 7,590,778 20,115 1,090 1,000	544,486 202,134 385,322 215,445 452,980 60,6	2 2 7117	58,096 12,716 1,580 518	416,195 190,871 45,461 26,711	1				125,465	153,065
26.5642 7.530,778 20.115 1.040 2.113.09 2.0115 1.051,334,787 880.384,457 61,719,703 7 1.136,123 21.64,399 6.419,888 8.067,034 43,285,473 7.022,467 7.456,038 5.210,223 7.185,425 6.456,038 73,185,642 8.20,234 6.456,038 73,185,642 8.20,239 6.172,317 60,115,642 8.20,209 6.172,317 60,115,642 8.20,209 6.172,317 60,115,642 8.20,209 6.172,317 60,115,642 8.20,209 6.172,317 60,115,642 8.20,209 6.172,317 60,115,642 8.20,312 6.172,317 60,115,642 8.20,312 6.172,317 60,115,642 8.20,312 6.172,317 60,115,642 8.20,312 6.172,317 60,115,642 8.20,312 6.172,317 60,115,643 6.172,317 60,115,643 6.172,317 60,115,643 6.172,417 60,115,643 6.172,417 60,116,65 6.176,429 7.20,116,54	202,134 385,322 215,445 ,452,980 60,6	7117	12,716 1,580 518	190,871 45,461 26,711		1,371,521				35,992
3,144 2,118,284 2,410 9,7,334,787 880,384,457 61,719,703 7,186,705 2,132,189 120,622 7,186,705 43,285,413 7,185,425 8,040,138 8,2210,223 7,185,425 7,435,912 67,181,458 8,817,367 6,55,058 73,185,602 9,299,204 6,172,317 67,185,602 9,299,204 6,172,317 67,185,602 9,299,204 6,172,317 67,185,602 9,299,204 6,172,317 67,185,602 9,299,204 6,172,317 67,185,602 9,299,204 6,172,317 77,817,925 8,807,508 6,172,317 67,181,903 3,087,602 7,254,007 61,181,903 3,087,602 2,254,007 61,181,903 3,087,602 2,254,007 61,181,903 3,087,602 2,184,029 7,081,184,903 3,087,603 2,184,029 7,081,184,903 3,087,603 2,184,029 7,081,184,903 3,087,603	385,322 215,445 ,452,980 60,6	71,	1,580	45,461				3,393	. 4	15,059
0.7, 334, 75.7 880, 384, 45.7 61, 719, 703 7 136, 128, 188, 180, 705, 439, 180, 605, 419, 888 8, 605, 0.00,	,452,980 60,	717				191,141	00 m		581	3.072
136,123 24,399 120,622 8,067,074 43,225,447 8,049,038 56,230,273 7,632,467 7,475,912 67,111,458 6,111,367 6,172,317 60,115,452 6,172,317 60,115,425 6,172,317 60,115,425 6,172,317 60,115,425 6,172,317 60,115,426 6,172,317 60,115,426 6,172,317 60,115,426 6,172,417 60,115,426 6,932,505 109,404,705 7,254,047 61,196,963 2,011,952 2,254,047 61,196,963 2,011,952 6,97,881 46,098,174 588,470		_	33,570,731	16,587,626	35,275,455	36,256,058	197,247	509.215	7, 387, 451	1.287.595
7, 180, 173 7, 180, 173 8, 180, 173 8, 180, 173 8, 180, 173 8, 180, 180, 180, 180, 180, 180, 180, 18	_									
8,004,038 57,120,233 7,110,425 7,475,912 7,105,425 7,475,912 67,151,426 7,105,425 7,10	231,294 118,059 ,868,294 6,271,623 ,842,880 7,477,209		3,367,872	671,309	31,524			55,566		1,287
6 - 0.5 h. 0.5 g. 0.2 g. 209 - 204 - 205 -	549,007	303 46,935,953 182 58,175,098	3,574,784	1,225,520		3	47,281		364,129	33,487
6.1173.177 04.175.475.686.686.686.686.67194.34. 77.187.924. 4,993.742 4,395.742 4,993.742 4,395.742 4,993.742 5,25.878 10.404.788 4,645.756.82 2,245.047 61.196.988 2,011.955 2,745.049 1,445 5,645.746 67.186.049 1,445 5,049.144 5,884.70		65	3,166,049	1,204,151	3,256,057					87,263
4,337,518 73,869,149 4,108,140 67 3,225,878 61,131,903 3,067,682 55 4,932,505 109,404,785 4,644,372 0 2,724,027 61,196,963 2,011,372 0 2,744,929 1,819,465 55 697,861 46,098,134 588,470 8,44	73,304,519 5,775,197		3,162,473	1,205,511	3,417,067	2,300,811		51.419	882,345	112,094
4, 932, 505 109, 404, 785 4, 644, 372 96 2,254, 047 61, 196, 963 2,071, 952 50 2,164, 429 97, 141, 595 1819, 465 55 697, 881 46, 098, 154			2,463,834	1.119.877	2,861,648		8,046			128,051
2,254,047 61,196,963 2,071,952 50 2,164,929 79,741,595 1,819,465 55 697,861 46,098,154 538,470 24			2.954.261	1.903.691	3.827.934				-	197 057
697,861 46,098,154 538,470 24	50,740,579 2,032,734	34 49,583,723	1,295,369	1,156,855	1,910,706	2 2				106,485
134,582 17.583,713 102,257 7			280,921	1,035,022	656,855	3,144,473	1,454	20, 789	124,931	94, 704
26,646 7,473,312 19,979 2	189,016		12,612	187,889						14. 96.8
\$3,000,000 under \$1,000,000 2.381 2.093,304 2.381 \$1,000,000 or more 1,004 2.145,768 782	380,896 2,010 214,936 651	336,667 551 188,244	1,553	44,229	3,073	183,559	7		573	4.125
Total nontaxable returns	24,175,854 13,054,258	22,686,333	6,865,383	1,489,520	4,678,064	3,287,205	18,203	45,598	296,376	61,521
36 764 673 68 760 715 03 108 601				6						
152,018,321 18,400,096	,415,016 18,011,420			3,459,359				81,354		49.36, 120,16
10.245,555,326,300,952,280,000,314,314,314,314,314,314,314,314,314,314	157.921,829 9,495,914	114 155,261,057	5,769,673	2,660,772	6,677,337	4,810,436	11, 397		1.961,907	298,708

Table 1.6 — All Returns: Computation of Adjusted Gross Income—Cantinued

[All figures are estimates based on samples - money amounts are in thousands of dollars]

Amount Number of N	
Manount Number of Amount N	In adjusted gross income
15.698.761 3.933,640 14,815,570 1,033,996 3,529,835 1,313,072 150,052 261,145 1,033,996 3,529,835 1,313,072 150,052 261,145 1,033,996 3,529,835 1,343,220 2,139,439 1,89,479 1,243,221 234,438 1,243,221 234,438 1,243,221 234,438 1,073,086 65,900 304,420 247,885 1,443,222 210,115 888,81 1,073,086 65,900 304,420 247,885 1,445,990 101,751 888,481 1,073,086 65,900 304,420 247,885 1,445,990 101,751 888,481 1,243,231 1,445 1,445	Number of Arrecuras
15, 698, 761 1, 993, 640 14, 816, 570 1, 033, 996 3, 529, 335 311, 672 313, 672 313, 224 47, 319 42, 732, 036 1, 193, 226 186, 229 322, 036 1, 193, 226 186, 229 322, 036 1, 243, 221 234, 438 1, 033, 036 16, 580 304, 430	(17)
1,30,072 150,052 1,29,433 49,738 49,738 2,138,402 2,24,901 1,09,443 1,	4.586.058 10
11,540,261 11,440,261 11,440,261 11,440,262 11,440,263 11,460,364 11,460,362 11,460,362 11,460,362 11,462,362 11,462,362 11,462,362 11,462,362 11,462,362 11,462,362 11,462,362 11,462,362 11,462,362 11,462,362 11,463,462 11,464,462	193,231 683,899 804,351 650,970 463,579
11,436,989	357,705 270,455 236,857 205,559 130,205
1,127, 884 2,774 39, 774 552 3,182,780 1,219 1,129 1,29 1,29 1,219	269,180 122,132 140,414 43,478 10,745
15,127,884 3,318,955 13,492,224 84,289 3,182,780 5,84,47 5,86,47 5,244 84,418 18,894 18,894 18,894 18,894 18,894 18,894 18,894 18,894 18,894 18,894 18,894 18,894 18,894 18,894 18,894 18,894 18,894 18,994 18,994 18,994 18,994 18,994 18,994 19,9	2,602 374 112
6.86,477 276,734 594,224 (8),418 187,889 110,799 (8),418 187,889 110,789 115,805,424 134,062 110,789 1	3,837,244 1
1,527,385 318,717 1,381,854 99,385 391,983 97,515 233,822 20,075 70 62,642 99,385 20,203 99,385 99,3	315, 427 658, 064 632, 507 452, 401
1,431,027 240,542 1,328,860 50,443 309,284 645,522 100,487 112,957 100,487 112,957 112	353,496 268,383 234,493 205,553 130,197
33.908 1.853 29.590 644 8.725 4.289 2.094 1.1229 1.219 1.250,875 6.14,085 1.122,88 2.778,491 1.112,078 2.778,491 1.112,078 2.778,491 1.112,078 2.778,493 1.112,078 2.778,493 1.112,078 2.778,493 1.112,078 2.778,494 1.112,078 2.778,494 1.100,713 4.688,408 311,229 1.096,231	268,051 121,1h5 139,879 43,192 10,730
1,570,875 c14,085 1,324,351 188,107 347,052 2,778,497 1,112,078 2,786,284 312,227 573,104 5,287,403 1,107,713 4,648,408 311,284 1,096,231	2,580 372 112
2,778,497 1,112,078 2,396,284 312,527 573,104 5,287,403 1,307,713 4,648,408 311,229 1,096,231	748,814
731,732 6.0,115, 2,955,018 191,220 844,325 105,469 (7.85) 1.989,775 940,096 1.822,483 82,996 345,014 155,196 (7.85) 3.311,52 504,588 2.994,772 16,004	1,318,552 1,477,478 755,395 445,585 589,037

Table 1.6 - All Returns: Computation of Adjusted Gross Income-Continued

[All figures are estimates based on samples -money amounts are in thousands of dollars]

												Ind	ivid	ua	i Re	turn:	s/19	74	,	•	Re	turr	ıs Fi	led a	and	Sou	ırce	s of	Inc	ome
	5.2	Amount	141)	103,957	\$65.75	(*)	€:	EE	6,249		2, 199	5,174	6,050	8,520	3,706	42,703	(4)	,	1,642		2,574	£ £	4,973	6,011	8,502	3,634	61,255	000	(0)	2,193
	Not loss	Number of feturns	(.40)	24,072	1,538	(+)	£ :	£ £	3,314		1,538	3,387	3,695	1,194	362	20.895			1,510		56447	€€	3,348	3,682	. 18	359	3,177	000 6	, 4)	1,536
Royalty		Amount	(34)	1,723,491	45.808	32,934	37,811	48,651	65,432	50,534	34,458	101,422	259,465	204,543	181,464 54,880	1.625.335	7,414	25,744	47,661	52,806	50,492	34,414	100,449	256,801 255,268	201,651	180,600 53,918 55,190	98,153	744 60	139,610	1.251,732
	Net income	Number of returns	(38)	558,975	31,488	35,511	32,999	35,234	41,482	20,475	27,644	54,703	72,922	12,276	3,966	441,090	417	22.914	34,676	40,215	20,396	27,576	53,727	72,688	12,186	3,928 608 235	67,885	000	H8.303	67,019
	9.8	Amount	(37)	4,205,595	582,992	215,965	176,084	196,532	283,131	247,567	238,568	369,658	432,172	138,493	19,474	3,304,857	27.125	94,981	179,151	271,139	242,825	233,213	351,920	418,335	134,265	58,117 19,005 11,111	900,733	227 010	462,137	575,548
	Net loss	Number of returns	(36)	2,810,882	146,983	164,452	155,354	209,228	271,036	232,741	172,303	323,809	201,891	19,448	4,249	2,477.784	544 55 094	105,148	201,467	267,131	231,106	220,660	322,310	199,732	19,244	4,196 634 224	333,098	676 706	469,584	503,818
Rent		Amount	(35)	8,016,946	244,354	364,649	521,256	473,449	470,881	394,163	310,053	714,031	1,156,673	410.742	131,665 27,515	7,255,107	6,761	405,048	458,353	452,589	389,630	450,665	707,358	1,110,825	406,297	129,934 26,607 13,511	761,833	27.5	1,148,046	3,950,953
	Net income	Number of returns	(34)	3,757,089	218,148	340,418	350,674	321,213	298,046	251,791	170,154	333,745	139,230	33.815	7,191	3,190,839	1,461	271,307	308,059	292,352	248,489	241,838	330,750	263,004	33,601	7,128	566,250	0 0 0	782,479	528,986
10	Н	Amount	(33)	20,887,969	328,614	497,868	627,299	742,288	681,372	572,827	504,407	1,530,266	2,975,059	2,403,337	1,719,663 627,155 652 909	19,851,079	46,317	518,670	706,072	658,045	536,712	579,643 601,155	1,500,118	2,937,271	2,364,425	1,693,740 614,111 636,908	1,036,886	100	1,732,662	1,492,150
Dividends	ad}usted gross income	Number of returns	(32)	8,703,385	372,669	671,814	695,234	645,179	567,231	512,253	431,906	938,868	947,016	105,065	23,239 2,853	7,850,530	10,470	581.049	623,332	557,853	505,878	533,696	932,646	942,395	104,475	23,069	852,855		1,578,988	
		Amount	(31)	1,337,835	42,589	81,737	89,912	91,081	80,960	80.477	83,610 72,688	169,816	168,609	17.724	3,904 474 158	1,224,735	1,118	70,487	88,107	79.171	79,862	83,172	169,172	167,918	17,633	3,877	113,099		213,769	197,655
	Exclusion	Number of returns	(30)	12,470,508	544,795	884,690	886,973	915,798	830,790	818,565	723,933	1,524.812	1,240,300	112,201	23,797	11,296,902	10,968	737,580	889,175	813,928	810,861	848,060 721,967	1,518,221	1,235,557	111,500	23,624 2,861 986	1,173,606	000	2,106,280	1,981,985
		Amount	(59)	22,225,804	371,203	579,606	717,210	833,369	762,332	653,304	677,095	1,700,082	3,143,668	2,421,061	1,723,567 627,629 653,066	21,075,818	47,435	589,157	794,179	737,216	616.574	673,672	1,569.289	3,105,190	2,382,058	1,697,617 614,580 637,064	1,149,987	0.70	1,946,431	1,689,806
	Total	Number of returns	(28)	13,019,714	582,743	917,981	930,083	945,218	879,303	868,757	759,431	1,588,860	1,264,446 521,438	114,168	24,164 2,946	11, 781, 346	10,996	775,479	917,356	861,245	960,791	901,736	1,582,265	1,258,640	113,550	23.988 2,912 1,002	1,238,368	270	2,214,989	2,103,069
	Size of adjusted gross income			Al] returns, total	Under \$2,000	\$2,000 under \$4,000	\$4,000 under \$6,000	\$5,000 under \$10,000	\$10,000 under \$12,000 \$12,000 under \$14,000	\$14,000 under \$16,000	\$18,000 under \$10,000 \$18,000 under \$20,000	\$20,000 under \$25,000 \$25,000 under \$30,000	\$30,000 under \$50,000 \$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000 \$500,000 \$500,000 under \$1,000,000 \$500,000 under \$1,000,000 \$1,	Taxable returns, tital	Under \$2,000 \$2,000 under \$4,000	\$4,000 under \$6,000	\$8,000 under \$10,000	\$10,000 under \$12,000	\$14,000 under \$16,000	\$16,000 under \$18,000 \$18,000 under \$20,000	\$20,000 under \$25,000	\$30,000 under \$50,000 \$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	Jotal nontaxable returns	Defences, summary	\$10,000	Returns \$15,000 under \$20,000 Returns \$20,000 or more

Toble 1.6 - All Returns: Computation of Adjusted Gross Income-Continued

[All figures are estimates based on samples-money amounts are in thousands of dollars]
Sales of darital assets

								vidual Ret		974	4 • Ret	urns Filed			Inc	
		erm loss rryover	Amount	(57)	13,642,167	862,579 527,470 544,714 688,680 429,278	503,171 595,759 750,698 650,048 518,948	1,190,369 1,198,712 2,124,994 1,712,043 804,048	302, 614 93, 194 144, 842	11,604,662	16,616 192,422 308,147 477,415 401,236	470,990 544,580 741,010 636,594 516,375	1,184,828 1,187,399 2,081,169 1,672,050 7,55,116	257,394 81,782 68,538	2,037,505	1,637,040 1,415,688 1,468,715 1,549,909 7,570,816
	or losses	Net long-term loss after carryover	Number of returns	(95)	2,341,503	75,299 87,317 122,189 121,445 147,305	143,842 144,671 143,461 145,128 138,159	285,125 207,725 355,625 176,242 39,334	7,642	2,169,032	136 41,746 99,855 113,795 142,152	139,848 141,297 142,156 143,399 137,885	284,479 205,649 353,709 175,269 39,120	7,564 724 249	172,471	227,184 326,371 358,212 357,049 1,072,687
	pital gains o	rm gain ryover	Amount	(55)	30,923,246	1,876,810 754,468 965,205 979,680 1,064,271	976,946 1,113,428 939,016 930,016 981,058	2,107,069 1,689,308 4,607,256 4,095,943 2,922,848	2,257,367 1,113,052 1,548,496	27,753,575	445,510 242.873 621,582 849,273 940,849	900,303 987,273 866,444 905,750 967,795	2.065,173 1,635,366 4,505,889 4,018,860 2.895,682	2,248,888 1,108,896 1,547,169	3,169,674	3,047,362 2,593,073 2,545,223 2,395,241 20,342,349
	Returns with long-term capital gains or losses	Net long-term gain after carryover	Number of returns	(54)	4,160,049	260,388 318,233 347,801 305,539 314,384	271,953 271,006 243,067 245,258 196,880	407,479 279,434 411,702 214,088 55,933	14,110 2,062 732	3,468,737	7,078 106,686 229,517 274,456 290,225	256,341 250,663 235,486 241,164 194,800	401,642 276,347 409,061 212,936 55,537	14,023	591,312	737,677 808,658 550,022 1,385,540
hedule D	Returns with	capital loss yover	Amount	(53)	7.900,026	863,380 264,059 294,963 430,236 194,579	242,332 389,558 327,516 354,627 369,163	752,384 644,712 1,150,124 928,029 425,555	165,456 53,852 49,488	6,340,801	8,751 55,389 157,687 250,619 170,464	229,728 350,006 327,134 354,092 367,564	749,859 644,574 1,134,082 909,820 412,823	131,717 50,932 35,560	1,559,225	1,263,880 783,338 805,236 877,961 4,169,610
eported on Sc		Long-term capit	Number of returns	(52)	826,622	18,771 27,587 48,853 36,112 41,151	45.099 54.018 45.137 39.242 40,672	104, 297 69, 150 144, 265 85, 150 21, 784	4,575 546 213	764,366	8,730 36,082 31,910 39,650	43,890 52,067 45,096 38,977 40,589	104,013 69,063 142,692 84,543 21,645	4,530 541 209	62,256	66,492 105,982 124,455 99,713 429,980
assets Sales of capital assets reported on Schedule D		-	Amount	(51)	6,210,409	437,971 70,173 185,543 126,858 172,549	365,285 119,899 163,593 181,014 158,708	448,916 415,449 1,364,664 896,248 523,423	291,114 147,649 141,355	5,450,621	40,812 30,792 144,910 75,916	337,573 116,731 157,753 180,327 155,078	443,818 405,979 1,297,998 849,797 494,606	283,102 133,179 136,953	164,954	572,451 420,643 602,066 386,433 4,228,819
Sales of cap	gains or losses	Net short-term loss after carryover	Number of returns	(50)	1,025,017	33,049 24,684 45,615 37,339 53,059	60,477 60,312 57,185 71,686 60,464	127,355 92,530 175,219 90,893 26,825	6,909 1,042 374	948,873	572 11,896 34,203 33,402 50,599	56,799 59,854 54,118 71,162 60,156	126,991 91,376 173,048 89,938 26,529	6.834 1.027 369	76,144	75,940 117,806 149,681 160,443 521,147
Sales of capital assets		rm gain yover	Amount	(67)	789,787	60,550 28,351 8,413 12,217 20,820	18,101 22,093 37,002 26,098 24,807	67,912 39,154 138,919 148,555 72,481	33,321 13,613 17,369	674.726	7,117 8,997 4,813 5,553 18,828	16,838 18,648 36,726 25,631 23,796	67,574 36,098 135,213 135,213 71,068	31,704 12,633 17,276	115,059	94,661 35,700 71,247 56,854 531,324
Sal	Returns with short-term capital	Net short-term gain after carryover	Number of returns	(48)	428,411	13,937 10,828 19,146 15,503 13,449	23.430 31.257 29,522 23,741 28,452	53,513 39,446 74,238 38,254 10,502	2,631 397 165	394,112	252 7,240 13,093 13,231 10,006	22,172 29,037 29,448 23,387 28,032	53,362 39,268 74,004 37,990 10,432	2,607 389 162	34,299	36,014 36,849 75,044 61,358 219,146
	Returns with	ital loss	Amount	(41)	3,138,188	200,053 26,266 122,350 82,290 112,656	310,252 77,760 113,483 117,468 75,159	269, 301 210, 873 644, 792 477, 641 183, 244	60,629 33,912 20,059	2,793,042	5,686 (*) 106,956 56,727 108,785	307, 324 77,005 1113, 374 1117, 242 74,952	265,444 210,747 624,393 452,769 166,786	58,217 23,366 16,785	345,146	245,599 298,016 475,053 219,068 1,900,451
		Short-term capital loss carryover	Number of returns	(46)	331,912	9,953 3,526 20,249 12,683	21, 609 16, 701 21, 036 12, 478 17, 611	40,935 30,636 63,840 36,746 9,885	2,425 350 123	310,076	136 (*) 14,688 11,489 10,841	21,102 16,522 21,024 12,336 17,598	40,752 30,549 63,055 35,326 9,752	2,399 343 121	21,836	21,661 35,876 54,002 35,433 184,940
	ourtion of		Amount	(45)	206,734	EEE E	25.277	52,776 20,020 35,043 29,772	16,168 10,555 3,585	206,551	€€ €	25,277	52,776 20,020 35,043 29,772	16,168 10,555 3,585	£	(*) (*) (*) 16,997
ļ	apital gains portion of	lump-sum distributions	Number of returns	(77)	22,126	€€€ €	6,186	7,821 1,347 962 336	97 21 12	21,973	€€ €	6,186	7,821	97 21 12	(*)	(*) (*) (*) 5,379 7,340
			Amount	(43)	286,970	5,145 18,639 25,161 9,823 16,286	20,806 30,516 19,776 21,389	26,749 34,712 26,978 12,709 4,721	270	267,785	(*) 9,914 21,879 9,153 15,430	20,773 30,237 19,776 21,358	26,694 34,712 26,978 12,708 4,721	270	19,185	37,383 37,671 55,511 50,234 106,173
	Capital gains distributions	not reported on Schedule D	Number of returns	(42)	1,135,421	42,343 103,481 117,274 85,709 73,701	87,312 69,792 68,752 83,015 64,970	142,755 79,977 86,904 26,098 2,972	349 14 3	185,610,1	(*) 63,541 93,927 78,766 71,065	85,528 69,386 68,750 82,686 64,612	142,622 79,977 86,900 26,097 2,972	349 14 3	115,940	209,879 212,629 196,501 177,340 339,072
		Size of adjusted gross income			All returns, total	Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$10,000	\$10,000 under \$12,000. \$12,000 under \$14,000. \$14,000 under \$16,000. \$1,000 under \$18,000. \$18,000 under \$20,000.	\$20,000 under \$25,000. \$25,000 under \$30,000. \$20,000 under \$31,000. \$50,000 under \$100,000.	\$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	Taxable returns, total	Under \$2,000. \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$10,000.	\$10,000 under \$12,000. \$12,000 under \$14,000. \$14,000 under \$16,000. \$16,000 under \$18,000. \$18,000 under \$20,000.	\$20,000 under \$25,000 \$55,000 under \$30,000 \$90,000 under \$30,000 \$50,000 under \$100,000 \$100,000 under \$200,000	\$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	Total nontaxable returns	All returns, summary Returns under 55,000 Returns 55,000 under 510,000 Returns 510,000 under 515,000 Returns 510,000 under 520,000 Returns 520,000 or more.

Table 1.6 -All Returns: Computation of Adjusted Gross Income - Continued [All figures are estimates based on snaples - money amounts are in thousands of dallars]

						Inc	dividual Re	eturns/	/19	74 • Re	eturns File	d and So	urces o	f In	come
	5	Amount	(-3)	987,666.9	2,321,373 370,703 419,444 389,939 464,420	274,516 304,071 .47,714 184,741 137,166	200,929 133,429 339,384 314,422 156,500	61,102 31,055 26,560	3,232,445	75,258 47,075 159,443 275,366 415,942	258,255 261,094 208,011 178,70 128,918	191,092 121,236 320,483 302,323 150,570	78,458 30,480 28,580	3,166,494	2,913,107 1,052,772 700,535 447,623 1,285,401
4.	%+t loss	*umber of returns	72)	1,433,758	287,789 102,699 118,077 131,109 164,716	104,956 122,487 78,711 79,119 54,050	79,638 37,534 43,876 28,349 8,022	2,096 393	997,99	15,803 66,915 114,741 152,74	103,342 118,254 5,026 78,156 53,375	43.175 28.009	2,05h 38b 143	465,761	455,251 349,139 272,155 157,158
Farm	15	punt	(1.1)	11,395,684	146,027 305,281 415,072 456,304 434,443	522,253 582,292 540,300 583,971 559,114	1,130,272 1,088,037 2,422,401 1,558,284 469,897	115,001 11,521 4,215	10,176,738	1,000 115,294 195,428 261,194 291,19	407,930 555,440 541,583 529,383 537,416	1,100,399 1,075,799 2,388,44h 1,554,259 4h8,933	115,098 11,520 4,215	1,218,448	658,254 1,098,873 1,391,173 1,444,75h
	Net profit	Number of returns	(70)	1,370,146	141,423 163,982 151,316 114,261 90,125	91,934 99,218 80,717 55,964 58,871	100,626 65,515 100,803 36,808	1,228	975,437	33.224 87.513 8.131 8.131	76,202 96,365 76,683 62,230 57,763	98,399 64,884 99,809 36,720 7,137	1,227 125 47	343,204	380,267 280,840 232,451 164,253 312,335
	38	Amount	(69)	4,834,588	1,864,972 242,080 264,072 256,509 251,604	238,096 215,161 195,167 147,862 136,395	209,973 131,135 243,446 184,746 111,282	74,373 40,215 27,501	2,535,273	67,887 68,534 149,101 196,184 211,266	207,421 195,855 188,377 141,915	201,964 124,600 227,847 177,602 102,023	72,646 39,420 26,831	2,298,319	2,242,560 636,676 558,479 374,203 1,022,671
protession 2	Net loss	Number of returns	(68)	1,767,686	307,787 115,222 129,318 139,586 148,190	155, 630 143, 324 123, 527 106, 341 85, 427	133,608 62,111 79,926 28,104 6,904	2,190 332 159	1,305,159	967 40,300 89,741 120,862 140,108	149,735 140,493 121,662 105,644 84,852	132,731 61,779 79,054 27,811 6,774	2,163 327 155	462,527	488,552 351,551 366,740 247,509 313,334
Business or pr	Fit	unt.	(147)	43,881,702	621,368 1,097,447 1,603,651 1,490,186 2,255,525	2,212,811 2,237,592 2,137,881 2,145,901 1,903,861	4,124,600 3,314,822 8,747,428 6,589,939 1,870,049	591,669 144,855 172,115	41,345,945	26.315 479.501 1,111,115 1,709.400 2,127,492	2,096,489 2,177,839 2,090,753 1,113,689 1,881,246	4,085,873 3,298,743 8,704,551 6,505,109 1,864,725	590,123 144,390 172,053	2,535,757	2,467,211 5,100,965 5,539,218 5,098,829 25,675,477
102	Net profit	Number of returns	(99)	1,417,339	392,921 510,877 508,221 484,112 491,219	445,868 418,473 355,541 321,025 258,002	417,323 248,188 396,352 162,316 26,369	4,704 542 235	4,468,594	3,908 217,742 361,031 425,969 440,883	429,827 411,796 352,490 318,277 256,162	415,300 247,540 344,203 161,739 25,282	4,676 535 234	943,745	1,161,061 1,196,289 1,050,372 748,587 1,256,030
51	88	Amount	(65)	723,655	250,828 53,291 40,428 32,860 28,323	33,275 34,037 21,522 22,349 14,095	30,925 16,518 56,720 49,465 24,627	10,447	388,958	5,299 20,707 12,761 29,022 21,807	28, 761 33, 365 19, 536 21,464 13,936	28,906 15,763 54,747 45,231 24,070	9,860 1,868 1,856	334,693	325,553 80,178 75,156 50,122 192,646
Sales of the than capital assets	Net loss	Number of returns	1 (59)	389,231	62,198 33,985 35,076 20,715 36,904	23,678 34,191 20,638 14,897 14,758	23,712 18,699 27,360 16,029 4,853	1,268 185 82	263 011	202 10,252 12,025 15,789 32,401	20,710 32,400 19,232 14,582	23,231 18,541 26,767 15,839 4,801	1,255	126,220	112,197 76,681 67,914 40,248 92,191
	-	Amount	(63)	1,134,755	114,170 18,770 35,853 31,113 41,449	50,038 36,990 29,025 33,808 41,592	109,691 91,211 194,665 148,248 65,831	40,181 22,724 22,586	417,455	12,933 3,110 19,846 22,815 33,763	34,606 30,423 25,253 28,829 35,668	105,100 87,639 188,543 144,089 52,812	37,025 20,734 19,768	216,797	153,038 89,328 108,287 89,167 694,936
property	Net gain	Number of returns	(62)	529,604	43,142 21,789 34,778 32,704 49,405	42,042 32,404 27,105 26,665 25,387	49,967 36,401 63,588 32,421 8,921	2,187	421,462	3,749 18,900 25,244 40,979	37,163 29,155 25,639 24,627 24,899	48,924 35,657 62,623 32,140 8,785	2,149	107,642	84,984 96,834 88,615 64,990
ntinued	loss	Amount	161)	1,40-,	54,147 71,524 116,892 92,863 105,568	115,197 105,022 112,469 113,368 108,843	224,766 164,562 314,518 160,715 38,669	7,635 70 248	1,741,278	30,251 87,244 85,849 102,440	112,717 103,665 112,347 111,754 108,520	224,408 163,245 311,831 159,989 38,287	7,585	146,494	182,441 258,552 275,345 279,554 911,883
Schedule D-	Net capital loss	Number of returns	† (09)	2,673,163	68,390, 94,189 131,665 135,561 164,185	169,873 167,133 166,210 179,445 164,601	333,507 240,897 408,003 195,236 44,047	8,516 - 838 26-	2,501,395	54 43,344 109,498 126,072 158,836	165,627 165,217 165,973 177,638 164,100	332, 855 238, 783 405, 528 194, 501 43, 810	8,464 829 266	171,768	226,471 367,519 420,671 426,591 1,231,911
capital assets reported on Schedule D==C utinue Returns with net capital gain or loss	1 gain		(65)	15,377,899	920,429 402,209 505,273 507,135 558,893	517,345 600,113 488,537 501,465 511,842	1,009,675 888,63h 2,172,649 2,031,427 1,388,556	1,044,586 504,214 727,916	13,803,362	210,2h2 134,878 327,481 436,247	479,492 533,871 454,250 488,915 505,117	1,079,2h8 862,818 2,138,475 2,002,330 1,376,777	1,042,477 507,694 727,257	1,574,538	1,548,406 1,345,534 1,347,891 1,271,410 9,864,659
capital asset	Not capital gain	Number of returns	(58)	5,310,019	304, h14 420, 438 464, 203 387, 933 386, 703	357,436 344,179 317,955 328,697 270,770	554,099 364,022 498,753 236,234 57,147	14,048	4,504,954	9,383 111,245 322,524 351,420 359,304	339,821 333,684 310,704 324,172 268,481	548,135 360,411 495,475 235,131 56,882	13,962	805,065	951,225 1,012,556 870,507 748,530 1,727,091
L	Size of adjusted kross income	4						000							Il returns, summary Returns stode 155,000 Returns 510,000 under 315,000 Returns 510,000 under 315,000 Returns 510,000 under \$20,000 Returns 520,000 or more
	Size of adjust			All returns, total	Inder \$2,000 \$2,000	\$10,000 under \$12,000 . \$12,000 under \$14,000 \$14,000 under \$15,000 \$16,000 under \$18,000 \$18,000 under \$20,000 .	\$20,000 under \$25,000 . \$25,000 under \$30,000 . \$30,000 under \$30,000 . \$50,000 under \$100,000 \$100,000 under \$200,000 .	\$200,000 under \$500,000 . \$500,000 under 51,000,000 \$1,000,000 or more	fixable returns, total	Finder \$2,000	\$10,000 under \$12,000 . \$12,000 under \$14,000 . \$14,000 under \$16,000 \$16,000 under \$18,000 \$18,000 .	\$20,000 under \$25,000 . \$25,000 under \$30,000 . \$30,000 under \$50,000 . \$50,000 under \$100,000 .	\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	Total nontaxable returns	All returns, summary Returns under \$5,000 Returns \$5,000 under \$1 Returns \$15,000 under \$18 Returns \$15,000 under \$18 Returns \$20,000 under \$1000

Table 1.6 — All Returns: Computation of Adjusted Grass Income—Continued

[All figures are estimates based on samples - money amounts are in thousands of dollars]

		Partnership	rship			Estate or trust	trust		Sm	Small Business Corporation	Corporation	
among the second	Net income	соше	Net loss	SS	Net income	оше	Net 1	loss	Net in	income	Net loss	SS
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(74)	(75)	(97)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)
All returns, total	1,528,915	17,925,215	941.344	6,912,658	628,481	2,483,406	62,218	151,874	346,873	3,914,405	205,978	1,337,879
Under \$2,000		122.253	104,564	2,238,840	42,141	61,498	4,922	40,051	12,090	56,937	19,789	502,991
\$2,000 under 54,000 \$4,000 under \$6,000		174,761 230,648	30,049	125,381	38,282	81,500	2,997	6,326	17 368	11,676	10,553	25.182
\$6,000 under \$8,000 \$8,000 under \$10,000	114,132	459,915	28,872	102,433 96,036	30,708	34,539	4,207	3,545	12,016	32,802	5,639	25.217
\$10,000 under \$12,000		400,911	67,829	139,035	36,763	87,860	250	010	17,540	44,023	11,481	46,223
\$12,000 under \$14,000 \$14,000 under \$15,000	90,195	565,476	51,572	157,536	43,676	108,300	6 107	016,11	14,064	62,224	17,354	68.405
\$16,000 under \$18,000 \$18,000 under \$20,000		443,537	39,949	119,910	32,400	120,415	(*)	(*)	15,978	61,477	11,890	40,865
\$20,000 under \$25,000		1,378,082	89,383	195,529	63,511	226,421	5,447	21,327	38,844	226,346	20,866	45,296
\$22,000 under \$30,000 \$30,000 under \$50,000		3,407,537	140,369	250,955	72,411	391,813	7,932	16,591	29,566	188,041	19,396	
\$50,000 under \$100,000 \$100,000 under \$200,000		4,536,970	103,077	1,114,717	51,547	378,581 271,438	5,162	19,423	51,441 16,983	981,791	15,199	124.531 79.851
\$200,000 under \$500,000	8,308	863,847	7,172	342,974	4,745	149,990	336	4,381	4,280	419,477	1,611	_
\$300,000 indee \$1,000,000 \$1,000,000 or more		157,805	382	138,532	257	53,657	21	3,498	172	140,334	135	19.012
Tuxable returns, total	1,370,241	17,365,138	767,079	4,375,768	556,447	2,355,893	53,268	115,608	326,163	3.802,316	164,460	728.188
Under \$2,000		10,355	1,232	307,195	2,445	4,516	85	9,843	777	6,765	388	41,923
\$4,000 under \$6,000	43,856	113,359	15, 208	39,417	42,225	56,704	3,129	3,830	13,278	36,373	5,601	
\$6,000 under \$8,000 \$8,000 under \$10,000		418,291 391,008	17,356 32,070	70.584	23,838	28,515	3,726	2,721	11,538	31,761	5,872	14,455
\$10.000 under \$12.000 \$12,000 under \$14.000	76,263	354,155	61,925	85.054	36,209	86,757	8,854	11.919	17,099	41,065	9,402	22,542
	88,886	640,830	43,140	76,729	28,932	121,926	5,558	2,068	14,116	53,099	13,204	
\$18,000 under \$20,000	86,648	648,230	39,516	84,557	42,098	85,689	000.0	4,503	15,784	63,660	6,753	11,318
\$20,000 under \$25,000 \$25,000 under \$30,000	145,825	1,361,007	68,139	173,887	61,525	223,703	5,446	21,326	38,601	224,707	20,720	
\$30,000 under \$50,000 \$50,000 under \$100,000	205,344	3,388,115	138,864	1,074,689	51,913	387,846	7,908	16,525	67,846 51,230	979,514	27,107	
one of the second of the secon	55.64	2,051,800	28,105	971,100	669,01	164,802	075.1	11,923	769°97	/13,5/8	5,114	
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	8,269 890 310	861,870 190,084 157,799	7,087 1,056 375	334,060 132,642 89,556	4,712	148,805 53,350 52,761	332 67 20	4,208 2,475 3,497	4,268 561 170	418,476 140,266 95,956	1,577	45,745 19,415 18,909
Total nontaxable returns	158,674	560,075	174,265	2.536,888	72,034	127,516	8,950	36,266	20,710	112,088	41.518	14C6
All returns, summary fetures made 15,000 Returns made 15,000 under 10,000		397,033	156,564	2,427,296	110,221	170,482	10,591	45,984	30,148	106,987	33,561	535,122 61,546
Returns \$10,000 under \$12,000 Returns \$10,000 under \$20,000	220,212 204,040 568,894	1,316,991 1,417,190 13,790,397	138,784 122,410 440,413	332,794 270,565 3,637,466	97,570 86,680 252,177	252,710 272,926 1,635,877	12,119 8,919 26,054	12,818 4,058 85,065	41,077 38,110 210,024	141,106 148,816 3,425,012	37,293 24,735 90,563	128,909 62.246 550.059
Footnotes at end of table.			-	-								-,

Table 1.6 - All Returns: Computation of Adjusted Grass Income - Continued

dollars]	Statutory adjustments	
amounts are in thousands of		
All figures are estimates based on samples - money amounts are in thousands of dollars		Other sources
[All figures are est		

	Size of adjusted gross income		_					Seit-employed		not included in	d in	plus excluded	uded
: : : : : : : : : : : : : : : : : : : :		Net Income	ome	Net loss	62.65	Total		retirement deduction		adjusted gross incom/		lump-sum distributions	1butions
: :000	_	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	number of returns	-	number of Tel. nns	Amount
: :000	+	(98)	(87)	(88)	(88)	14001	(46)	(92)	1931	- 75	156)	(37.	(:0
		3,530,088	3,473,828	177,713	1,786,564	8,105,233	13,102,798	495,505	1,234,562	24,891	35,802	24,091	584,140
		151,140 253,449 207,713 226,664	128,42h 183,243 117,7h5 150,13h	30,621 13,065 15,129 8,246	1.327,691 24,180 16,288 48,420	188,321 287,166 484,901 605,290	585,853 522,477 713,008 820,012	1,072 4,012 8,701 17,670	1,151 2,495 5,535 11,391			÷ ÷ ÷ ÷	555
		287,276 361,337 317,126	200,734 184,463 201,020	12,674	26,151 15,175 11,980	768,206	1,045,194 1,047,292 1,022,316	21,412 25,472 24,360	18,921 27,425 25,683	5,120	3,421	5,120	43%
		250,334	192,304 171,821	15,699	14,996	559,493	939,134	27,843	32,010	5,374	2, 14	5,374	101,478
\$20,000 under \$25,000 \$300 under \$0,000 \$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000		383,749 225,856, 256,004 114,273 27,293	323,355 250,425 503,075 382,410 156,002	16,010 12,230 19,505 9,222 2,640	24,476 21,110 68,494 74,254 45,454	455,295 441,725 553,552 188,310 29,498	1,418,630 850,48k 1,420,79b 7c5,163 159,082	51,628 44,722 123,548 80,980 15,439	93,704 95,323 400,241 382,642 35,869	2,025	3,294 15,23° 1,36° 5,34	2, 25 2, 25 94 31	115,585 125,585 60,0~2 40,52~
\$200,000 under fant,0nn \$500,000 under st,000,000 \$1,000,000 or more		5,121 541 310	78,862 19,574 23,571	1 6 5 F 4 7	26,455 8.927 5,170	4,593 484 110	33,078 4,498 3,410	2,359 170 30	12,862 950 161	97.7	37.7 F	$\begin{array}{ccc} \xi^{n-1} & & \xi_{n} \\ T & \text{and} \end{array}$	23,740 10,550 11,494
wable returns }		3.1 ,231	1,141,171	126 08	754,996	7,884,557	11,943,894	480,	1,214,99-	24,0-7	35, 411	24,0-	245,000
Cunder 92,000 (2,000 sudir 4,000 (2,000 sudir 5,000 (5,000 sudir 5,000 (5,000 suder 88,000		12.6, 4 17.972 203, 352 236,417	3,539 102,419 59,285 119,147 173,175	408	105,344 21,084 2,757	2,140 171,44× 41v,640 573,270 701,280	5,597 250,651 573,665 765,444 473,358	1, 133 4,266 13,742 20,894	2,242 10,002 12,01				į.
\$10,000 onder \$12,000 \$12,000 under \$14,000 \$14,000 under 10,000 \$18,000 under 18,000 \$18,000 under 18,000		253, 44.5 274, 483 311, 25.3 248, 650 211, 558	147,711 181,23 188,23	12,347 1,059 5,243 15,243	22,1-2 13,557 10, 557 15,711	61,1 5 790,083 762,098 700,11	1,034,507 1,041,925 1,017,407 930,577	20, 190 25, 932 24, 155 24, 866 23, 866	25.0.3 25.0.3 33.53 48.68	4 1	1 2		75,101
\$20,000 under \$25,000 \$25,000 under \$30,000 \$50,000 under \$10,000 \$50,000 under \$100,000		347,755 223,554 255,420 116,921	317.41: 241.97 496.21: 380.640 162,34	15,483 12,131 19,354 9,103 2,657	24,200 18,840 52,813 58,814 43,402	453,914 441,504 551,490 187,697 29,866	1,414,647 849,719 1,414,916 761,996 156,103	50,9hb 44,088 123,024 80,843 15,432	82,042 76,214 398,767 382,050 95,834	4, K ⁻ q 2, h ₂ S 94 ⁻ 31 ⁻	3,244 15,258 1,306 539	2,572	118,424 125,585 70,072 40,52
\$200,000 under 5500,000 \$500,000 under 31,000,000 \$1,000,000 or more		626 335 335	75,174	805 160 49	25,847 8,836 5,170	4,573 407 110	32,511 4,805 3,410	2,358 170 30	12,861 980 141	* 1 ° °	354 176 444	± 1	23,745 10,650 11,494
otal mouthwible returns		359,453	332,45+	51,026	1,327,568	440,676	1,158,894	14,739	14,664	(×	€	î	-
All returns, summan therefore, under 55,000 under 510,000 . Returns 55,000 under 15,000 . Returns 510,000 under 20,000 Returns 515,000 under 20,000 Returns 520,000 or more.		\$01.43° \$80.147 \$28,134 602,013 1,024,557	376,924 400,0142 77,961 472,681 1,746,271	47,417 23,255 22,555 23,791 60,685	1,355,324 71,364 43,164 40,861 275,850	675,890 1,612,690 1,969,559 1,623,225 2,223,975	1,404,778 2,258,309 2,602,843 2,178,123 4,655,642	8,867 44,918 82,078 91,097	5.063 28.887 61.334 70.393	(*) (*) 4.495 5.374 8.879	2, F 2 21, 34 2	24. 2 S S S S S S S S S S S S S S S S S S	101,542 101,475 390,491

Table 1.7 -- Nontaxable Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income

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i in	Amount	(14)	1,036,886	865,185 45,848 64,748 115,150 80,444 79,764	28,864 27,889 13,781 15,021	17,154 6,173 2,848 12,263	31 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	15,942 11,844 11,844 100,84		225 225 225 225 25 25 25 25 25 25 25 25	Albert - C	- 1		6	
Dividends in adjusted gross income	Sumber of returns	(13)	852,855	802,648 133,875 178,117 178,362 87,872 87,872 84,435	24,750 044,15 044,11 10,398	200.3 200.3 200.3 200.3 200.3 200.3	2017	- - - - - - - - - - - - - - - - - - -	10 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	175	1000	1			ible.
Sales of property other than captical assers net gain less loss	Amount	(12)	-117,845	13,404 -1,144 -2,405 -2,405 -14,070 -12,164	1,585 2,233 2,233 -808	2,354 2,365 3,361 3,361	10,479	1975	208, 11 1 692, 84 618, 64 618, 64	316,11 234,11	1 (97) (4) (4) (4) (4)	110,100		g	nde olige tor
Sales of p than tapic net gain l	'umber of	13	233,862	25, 248 27, 28, 28, 28, 28, 28, 28, 28, 28, 28, 28	045, 1 045, 1 070, 1 070, 1	180,4 180,4		1-27	- 1997	212				1	
Small business corporation net profit less loss	Arteunt	101	1604, 164-	-42,375 -8,490 3,318 -2,414 -15,266	719,2- 771,2- 771,2-	184,11 184,11 119,01,1	15, 18 11, 18 11, 18	1.45		100 mm m m m m m m m m m m m m m m m m m		1		-	
small b corpor nct p	Number of	(6)	112,228	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1,281	559 1,461 1,641 1,531	285 285 285 285 285 285 285 285 285 285	x = = =	6,378	E 7 = 7			l state of	=	25 1,812 20,1013 21,812 21,812 21,812 21,100 21,100 21,212 21,222
iess loss	Amount	(8)	-1,376,816	S S S S S S S S S S S S S S S S S S S	12,154 -12,916 -19,774 -11,764 -11,764	11,526	1,441 -1,441 -14,162 -14,163	1,250		2 4,18 7 40 40 4 685,000,1					
Partnership Net profit less loss	Number of returns	i c	332,439	254,427 311,860 +3,354 35,448 35,448 28,417	26,995 13,700 5,330 7,582	2.5.2.2.3.1.2.2.3.2.2.3.2.3.2.3.2.3.2.3.2.3	1,430 1,025 1,456	20 × 60 × 60 × 60 × 60 × 60 × 60 × 60 ×			F = .			[\$ 1 7 8 8 8 8 4 4	
it less loss	Amount	Ē	1447, 540	15, 525 142, 425 141,	-3,139 -5,139 64,548 64,548	11 12 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	18,00 18,00			\$ 2 \$ 8 1 7 1 1	· · · · · · · · · · · · · · · · · · ·			11.75	e c apple 3 o
Farm wet proilt less loss	Number of returns	151	858,970	112,651 125,214 125,214 107,258 50,396 98,711	46,254 34,745 17,703 20,529 11,088	6 8 8 0 7 1 4 8 5 7 2 7 1 7 7	40 m (4) m (20 T T		## <u>]</u>	1 1 10 10 10 10 10 10 10 10 10 10 10 10			<u> </u>	
sages pu	Amount	(4)	24,175,854	23,008,146 2,927,048 7,422,391 2,973,531 1,44,455 1,44,455	1, 314, 710 972,053 864,598 524,983 306,491	224,955 156,1145 194,805 76,348	214,079 114,224 32,648 174,493 65,304	11,114	81.47 51.47 10.17 10.17 10.17	2.1.1.2.1.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2		÷ ; ; ;			215, 280 172, 933 2, 859 2, 859 0, 764 0, 764 2, 139 2, 139 2, 139 2, 139
Salaries and wages (Bross)	Number of returns	131	13,368,363	13,184,937 5,024,184 4,988,137 1,287,940 733,767	247,323 149,716 43,544 59,252 35,701	11,224 Eb.715 15,102 7,772	7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	£ = 2, 3	77.42.7 22.27	5.00	4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2 22			24,000 2,000 2,000 2,000 1,000 736 2,000 2
Adjusted	income less deficit	(7)	25,138,749	30,203,454 3,035,770 9,183,215 4,123,540 3,544,160 3,027,855	1,294,861 1,294,620 907,144 720,040	380,784 297,431 250,627 173,461	141, 141 141, 141 140, 141 140, 141 141, 141 141 141, 141 141 141 141 141 141 141 141 141 141	45,444 57,980 57,980	23, Majik sa 20, Majik sa 20, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	H (55) H				2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	66.5 UH 104.05 105.05 1
	Number of returns	ê	15,005,423	5,507,717 5,507,717 5,511,255 1,762,742 1,012,153	339,615 200,786 121,055 84,164 52,333	36,289 25,785 20,156 12,843	2,517	148	140,000 100,000 110,000 110,000						25,255 27,244 16,341 18,341 27,452 27,453 27
	Size of adjusted gross income or deficit		Urand total	Acturis with aljusted kross innoving total 31 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$3,000.	\$5,000 under \$1,000 \$1,000 under \$1,000 \$7,000 under \$1,000 \$7,000 under \$4,000 \$9,000 under \$1,000	\$11,000 under \$11,000 \$11,000 under \$1.000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$18,000		: : : : : : : : : : : : : : : : : : :		to the control of the				The state of the s	The state of the s

(2) Extimate is not shown separated because of the 8 NOTE: Detail may not add to total breause of tounding.

Table 1.8-Returns With Salaries and Wages: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income

[All iigures are estimates based on samples--money amounts are in thousands of dollars]

		Adjusted				Business and p	profession			Farm				
And the second s	Number	gross	(gross)	site wages	Net profit	fit	Net 10	loss	Net pro	profit	Set lo	1066	Net profit less	less loss
5186 O1 30 103160 P1033 FILCORE	returns	less	Number of returns	Amount	Number of returns	Amount	Number of returns	Anount	Number of returns	Anount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	, 12)	(13)	(14)
All returns, total	75,088,065	821,632,885	75,088,066	758,628,836	3,165,068	18,676,148	1,469,626	3,458,607	672,665	4,430,636	1,105,204	4,463,430	1,683,968	3,123,015
No adjusted gross income	184,798	-2,659,267	184,798	1,219,176	14,236	103,553 15,822	67,257	778,099	1,084	9,802	68,038	1,014,135	35,142	-1,383,598
\$1,000 under \$2,000 \$2,000 under \$3,000	5,100,077	7,5:1.145	5,100.077	7,594,663	54,528	54,345	39,351	94,373	22,771	33,988	24,900	78,764	18,345	-75,276
\$3,000 under \$4,000	3,982,364	13,960,864	3,982,364	13,571,671	110,600	159,974	47,361	98,568	30,056	35,260	40,869	143,894	29,330	-30,004
\$5,000 under \$6,000	3,494,101	21,896,896	3,994,101	21,229,420	117,669	325.471	57,876	115,781	35,702	64,044	39.803	160,041	29,181	12,650
\$7,000 under \$8,000		27.115,135	3.615.826	26,007,944	128,144	344,220	63,904	114,321	30,450	94,432	52,859	122.654	40,736	65,513
\$8,000 under \$9,000	3,419,553	32,485,096	3,545,737	31,165,606	144,084	472,097	67,869	103,590	22,409	62,308	73,957	201,790	45,211	41.204 65.156
\$10,000 under \$11,000	3,158,019	33,143,535	3,158,019	32.108,696	156,424	475,453	72,497	101,073	22,889	131,162	49.356	132,385	46,792	-11,583
	2,924,104	34,528,880	2.924.104	35,408,443	152,189	500,362	66,795	105,318	30,012	111.439	70,141	185,277	45,905	
\$13,000 under \$14,000	2,939,278 2,n23,376	39,655,960 38,031,299	2,939.278	38,172,249	137,206	787°91°	12,049	45,046	24,255	146.911	42,485	110,021	24,928	110,725 110,725
\$15,000 under \$20,000	9,594,314	165,350,796	9,594,314	157,921,829	558,276	2,370,786	238,549	338,777	104,757	671,123	151,902	378,615	180 963	idu 824 905
\$25,000 under \$20,000	2,074,900	56,318,547	2,074,900	50.823.227	170,732	1,536,642	58,579	109,995	37,667	484,497	30,258	98.417	142,547	
\$50,000 under \$100,000	540,327	35,634,985	540,327	24.331,537	92,866	2,899,548	23,335	137,260	17,168	563,527	20,713	225,079	193,212	Rel 1.52.2.1
\$100,000 under \$200,000	102.815	13,425,880	102,815	7,544,486	15,364	312 305	5,439	85,811	3,964	191,005	6,055	112,824	52,035	467,182 110,182
\$500,000 under \$1,000,000	2,410	1,597,525	2,410	385,322	385	93,658	254	30.574	100	7,687	294	26.251	1,561	
\$1,000,000 of more	7,	1,300,202	16/	212,443	104	111,328	911	700,02	2	roo'r	547	40,041	250	
Eaxable returns, total	61,714,703	800.598,280	hl,719,703	734,452,980	2,354,	17,400,308	255.780	2,185,557	556,056	876.720.4	851,553	2,646,723	1,528,573	
No adjusted gross income \$1 under \$1,000	1.272	-146,488	3.272	51,467	,	13.724	353	39,747	20	509	318	45,597	1,009	-231,012
\$1,000 under \$2,000	3 171 291	185,328	111.940	172,272	_	34.027	11.048	(*)	11.342	8.076	3.555	(*)	12.734	
\$3,000 under \$4,000 \$4,000 under \$5,000	3,248,597	11,422,970	3,248,597	11,076,205	74,268	133,164	22,540	56,900	18,189	22,300	6,564	13,260	17,191	11, 11- 119, 11-
\$5,000 under \$6,000	3,746,778	20.550,178		19,914,710		191.717	42,454	70,617	27,568	29,268	26,502	144, 67	10,674	
\$6,000 under \$7,000	3,574,143	23,899,291		22,823,127	113,734	303,365	57,337	91,550	23,785	50,921	50,576	105,967	33,568	
\$8,000 under \$9,000	3,487,515	32,148,737	3,487,515	30,857,125	131,509	385,842	62,994	104,080	22,109	72,540	69,310	187,221	34,794	iled 67,875 67,875
\$10,000 under \$11,000	3,136,795	32.920,507		31,883,842	152,491	461,898	68.762	87,084	19,631	45,508	47.704	121,728	42,985	
\$11,000 under \$12,000	2,909,002	35,574,083	3,102,409	34,431,112	148,861	499,999	74,342	104,734	29,287	92,859	66,951	118,680	52,703	
\$13,000 under \$14,000 \$14,000 under \$15,000	2,931,506	39,550,912	2,931,506	38,095,881	150,312	504,399	69,626	90.634	28,180	141,727	45,705	85,129	52,241	78,549 115,080 no
\$15,000 under \$20,000	9,580,365	165,120,787	4,580,365	157,707,750	554,808	2,334,145	237,148	329,115	103,409	652,951	148,537	342,059	251,874	
\$20,000 under \$25,000	4,644,372	102,952,504 56,232,861	2,071,952	96,270,800	300,825	1,931,678	126,786	105,987	37,493	481,937	30,141	92,062	141,096	216,319
\$30,000 under \$50,000	1,819,465	86,690,474	1.819,465	24,246,233	235,518	3,572,686 2,888,396	23,099	182,161	48,066	852,326	29,295	227,625	255,019	
\$100,000 under \$200,000	102,257	13, 351, 772	102,257	7,497,685	15,301	826,721	5,350	78,932	3,927	190,956	5,953	107.097	51,643	con 213, 399
\$500,000 under \$1,000,000	2,381	1,577,601	2,381	380,896	378	93,193	249	29,778	99	7,686	287	25,675	1,535	
Total nontaxable returns	13,368,363	21,034,605	13,368,363	24,175,854	310,615	769,781	255,780	1,273,050	116,609	372,654	253,651	1,816,703	155,395	-1,553,561
											-			
All returns, summary. Returns under \$5,000	23,108,401	52,339,953	23 108,401	54,981,593	377,748	649,715	275,121	1,221,941	118,907	176,464	245,245	1,594,154	137,993	-1,560,781
Returns \$10,000 under \$15.000 Returns \$15,000 or more	14,765,901		14,765,901	176.770,564	1,378,938	2,52 ,3e8	350,743	515,291	141,813	3,340,598	303,162	638,611	254,062	259,722
Pootnotes at end of table.														

Table 1.8--Returns With Salaries and Wages: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income--Continued

[All figure, are estimates based on samples-money amount, are in thousands at dollars]

1975 1975		Ta. Husin w	1,		THE OF CAPIT	1. 1.SSPLS		than capital assets	rty other assets	Bividends					and summittees
1.	The contract of the contract o	net prolit.	less loss	14	n t	Ner	61	net gain ie	55 1055	adjusted grass	ss Income	ST	received	Pa	gross income
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,		Number of returns	Amount	Number of returns	Amount		Amount	Number of returns	Amount	Number of returns	Amount	Number of feturns	Amount	Number of returns	Amount
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,		125)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(54)	(25)	(26)	(22)	(28)
	All ref ras, total	471.864	2,309,019	3,405,943	9,683,976	2,033,871	1,434,950	557,574	148,085	6,058,647	11,143,038	33,400,285	22.219,053	2,271,778	7,316,773
1,000 1,00	No adjusted gross income	8,930	-334.915	43,437	435,226	8,977	12,847	32,672	-64,267	19,567	140.657	94,679	199,614	4,285	14,173
	\$1 under \$1,000 \$1.000 under \$2,000	2,534	-8,525	36,956	18,3/7	9,563	4,01/ 0,529	8,633	-3,122	101,116	15,715	1,145,685	203.112	41,375	37,862
Column C	\$2,000 under \$3,000	2,930	1,304	93,039	73.506	17,734	10,859	12,576	-4,246	155,971	54,696	1,174,205	328,320	120 070	111,310
1, 10, 10, 10, 10, 10, 10, 10, 10, 10,	\$4,000 under \$5,000	606,9	4,412	106,212	74.491	22,684	28,763	16,244	-4,747	164.047	118,209	1,175,391	520.931	130.282	220,448
The control of the	\$5,000 under \$9,000	10.451	-6,082	95,325	108.263	39,835	24,575	17,448	-4,230	141,685	82,778	1,195,028	495,349	111.863	249,853
Column C		7,486	-7,136	109,503	140,018	37,559	28,167	16,153	-13,525	106,85	102,579	1,218,294	066,016	124,284	389,397
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,		8,315	1.974	95,254	111,805	51,058	32,600	38,100	4,516	203,497	93,901	1,484,329	754,125	89,028 141,721	254,280
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	\$10.600 under \$1.000	12,949	18,225	99,424	127.297	67,246	43,601	21,779	6,488	184,618	43,454	1,382,820	548,723	90,345	
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	\$11,000 under \$12,000.	14,334	-10,884	148.403	177,573	59,712	750,05	21,124	-5,722	197,145	118,862	1.525,063	103 577	109,581	
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,		15.574	-25,900	138,350	190,218	60,330	37,162	19,601		225,901	138,214	1,514,514	731,930	97,037	
8, 5, 10 6, 118 9, 1, 118 9, 1, 118 9, 1, 118 1, 1, 118 1, 1, 118 1, 1, 118 1, 1, 118 1, 1, 118 1, 1, 118 1, 1, 118 1, 1, 118 1, 1, 118 1, 1, 118 1, 1, 118 1, 1, 118 1, 1, 118 1, 1, 1, 118 1, 1, 1, 118 1, 1, 1, 1, 1, 118 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1	\$14,000 under \$15,000	15,183	10,030	130.374	138,220	73,354	48,308	17,135	2,438	207,585	144,050	1,522,405	716,975	97,433	
Column C	\$15,000 under \$70,000	56,976	60.189	591,786	790,907	361,843	234,740	73,602	10,918	1,034,579	711,212	6,265,836	3,370,321	334,821	
1, 10, 10, 10, 10, 10, 10, 10, 10, 10,	\$25,000 under \$25,000	45,447	72,821	294,804	637,406	210,243	143,235	36,663	42.421	541,847	711.647		1,649,291	96,582	
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	\$30,000 under \$50,000	84,314	470,714	367, K18 172, 613	1,416,605	36,507	259,73h 129,745	53,204	70,763	352,005	1, b51,313 2,235,083		2,820,283	95,565	
5.564 135.13 10.427 35.64 35.25 2.554 13.75 11.75 13.75 <	\$30,000 under \$200.000	20.166	606.195	42.902	962.101	34.537	30,438	192.6	22,21	81,709	1,597,248		918,305	7,426	
The control of the	\$200,000 under \$500,000	5,294	351,320	10.472	756,940	6,519	5,858	2.554	20,597	17,727	1,136,334	19,518	419,206	1,836	
4.28 7.11.5 1.15.7 1.15.9 (1.95.18) <td>\$500,000 under \$1,000,000</td> <td>757</td> <td>115,721</td> <td>1,562</td> <td>343,375</td> <td>596 179</td> <td>164</td> <td>188</td> <td>19,206</td> <td>7117</td> <td>432,221</td> <td>781</td> <td>102,712</td> <td>74</td> <td></td>	\$500,000 under \$1,000,000	757	115,721	1,562	343,375	596 179	164	188	19,206	7117	432,221	781	102,712	74	
The column The	Taxable returns, total	429,977	2.711.5n5	3,153,473	8,486,163	1,957,188	1,358,347	455,299	234,797	5,693,446	10,737,544	30,457,072	21,023,783	2,007,604	6,888,018
mode of 50	N Salaring and the Company	C47	26 745	dat I	130 998	*	(4)	553	5.188	824	34.524	1,176	36,793	72	
One ware \$1,000 war	\$1 under \$1,000		60.00	(*)	(*)	,	+		(*)	(*)	•	(*)		1	
000 under \$5,000 000 under \$5,000<	\$1,000 under \$2,000 \$2,000 under \$3,000	10, 10	Line	42.354	24.173	10,901	6,109	3,835	-2,145	43,459	26,393			10,026	
Other with Property of the control of the c	\$3,000 under \$4,000	1		29,473	31.277	12,687	7,003	6,357	-16,089	75,055	45,339			53,204	
10, 000 10,	54,000 under \$5,000			# / fo	079 77	/06'51	12,101	5,330	161-	132,201	011.35	-		760 601	
000 under \$1,000 6,943 -17,87 19,75 9,044 11,81,42 11,81,42 11,81,42 11,81,42 11,81,42 11,81,43 <t< td=""><td>\$5,000 under \$5,000 \$6,000 under \$7,000</td><td>10,405</td><td>53</td><td>88,012</td><td>89,230</td><td>25,681</td><td>12,975</td><td>10,232</td><td>-5,134</td><td>136,218</td><td>83,737</td><td>1,226,583</td><td></td><td>149,063</td><td></td></t<>	\$5,000 under \$5,000 \$6,000 under \$7,000	10,405	53	88,012	89,230	25,681	12,975	10,232	-5,134	136,218	83,737	1,226,583		149,063	
1.5.54 1.5.55 1	\$7,000 under \$8,000	6,433	-1,877	103,151	129,796	36,014	27,237	14,908	-11,952	27. 7.5	92,889	1,191,433		121,673	
15.54 16.58 <th< td=""><td>\$9,000 under \$10,000</td><td>5,148</td><td>2,519</td><td>123,671</td><td>159,119</td><td>50,420</td><td>32.137</td><td>34,136</td><td>4,287</td><td>164,406</td><td>92,158</td><td>1,467,637</td><td></td><td>141,507</td><td></td></th<>	\$9,000 under \$10,000	5,148	2,519	123,671	159,119	50,420	32.137	34,136	4,287	164,406	92,158	1,467,637		141,507	
1.000 under \$13.000 under \$5.000 under \$1.000 under \$1.00	\$10,000 under \$11,000	12,574	18,580	94,658	122,866	65,084	42,472	19.805	5,641	186,802	91,094	1,372,685	582,275	89,974	
4,000 under \$10,000 15,330 14,330 14,330 14,330 14,330 14,330 14,330 96,439 30,446 15,340 1,45,136 1,43,436 1,43,436 1,43,436 1,43,436 1,43,436 1,43,436 1,43,436 1,43,436 1,43,436 1,43,436 1,43,436 1,43,436 1,43,436 1,43,436 1,43,43 1,43,	\$11,000 under \$12,000 \$12,000 under \$13,000	12,529	-3,108	112,133	171,638	59,482	44,705	23,457	-748	193,149	104,538	1,508,460	692,687	73,582	
5,000 under \$5,000 5,000 under \$5,000 5,000 under \$5,000 6,000 7,000 under \$5,000 7,000 under \$5,000 </td <td>\$13,000 under \$14,000</td> <td>15,330</td> <td>-4,352</td> <td>135,036</td> <td>165,733</td> <td>60,183</td> <td>37,076</td> <td>18,790</td> <td>-8,571</td> <td>223,696</td> <td>131,543</td> <td>1,631,380</td> <td>714,330</td> <td>96,739</td> <td></td>	\$13,000 under \$14,000	15,330	-4,352	135,036	165,733	60,183	37,076	18,790	-8,571	223,696	131,543	1,631,380	714,330	96,739	
55.913 150.951 456.624 725.666 725.666 725.667 725.677 725.677 725.677 725.677 725.677 725.727 <th< td=""><td>515 000 mader \$20 000</td><td>53 231</td><td>6,923</td><td>235, 631</td><td>756 385</td><td>350 562</td><td>253. 653</td><td>22 369</td><td>11 037</td><td>1.024.016</td><td>697,778</td><td>6.257.371</td><td>3,365,901</td><td>333,582</td><td></td></th<>	515 000 mader \$20 000	53 231	6,923	235, 631	756 385	350 562	253. 653	22 369	11 037	1.024.016	697,778	6.257.371	3,365,901	333,582	
3.5.10 under \$50,000 25,213 7,080 299,220 1,299,231 31,199 35,414 1,135,313 2,139,431 35,425 45,223 45,233 </td <td>\$20,000 under \$25,000</td> <td>55,937</td> <td>150,951</td> <td>446,624</td> <td>725,606</td> <td>292,970</td> <td>193,706</td> <td>50,023</td> <td>31,383</td> <td>809.035</td> <td>736,835</td> <td>3,573,961</td> <td></td> <td>216,574</td> <td></td>	\$20,000 under \$25,000	55,937	150,951	446,624	725,606	292,970	193,706	50,023	31,383	809.035	736,835	3,573,961		216,574	
60,224 61,154 12,016 1.315,014 156,950 129,163 31,191 55,734 350,718 2,202,972 509,370 2,035,737 22,445 194,222	\$25,000 under \$30,000	45.215	17,080	366,851	1,399,831	333,795	257,411	36,415	68,450	759,487	1,623,575	1,635,513		95,426	
0.000 under \$200,000 5,256 10,000 under \$200,000 5,256 11,932 11,532 11,	\$50,000 under \$100,000	60,292	811,154	172,016	1,316,014	156,950	129,163	161,18	55,734	350,718	2,202,972	509,370	ci	28,445	
00,000 under \$1,000 to more 1,532	\$100,000 under \$200,000	20,000	606,432	42,679	954.640	34,335	30,083	9,627	20,068	81,251	1,573,587	98,401		7,411	
41.887 -402.543 312,470 697,810 76.683 76.598 112,275 -86.713 365,201 405,496 2.943,214 1.195,272 264,174 1.106,484 1.216,484	\$500,000 under \$1,000,000	747	117,932	1,551	392,937	588		577	17,292	2,139	420,407	2,326	_	272	3,475
1 Inchestable returns 41.887 -402.543 312.470 697.810 76.683 76.598 112.275 -86.773 365.201 405.496 2.942.214 1.192.222 259.779		***************************************	***	3	***************************************	-	7						_		000
35,148 -157,392 372,272 690,108 87,929 80,886 95,188 -118,053 605,383 397,213 5,426,224 6,525,343 175,248 6,401,348 -127,546 530,103 2,704,838 1,931,521 7,567,925 1,011,191 998,404 258,545 289,281 3,606,239 9,651,135 13,670,991 13,922,710 781,898	Total nontaxable returns	41,887	-402,543	312,470	697,810	76,683	76,598	112,275	-86,/13	365, 201	405,496	7,343,214	1,193,272	704,174	067,024
37.44 -17.46 59.0.87 640,711 22.562 140.746 100.745 -20.794 827.830 65.507.82 3.445.225 2.0.794 827.830 65.507.82 3.445.225 2.0.794 827.830 65.507.82 3.445.225 2.0.794 827.830 65.507.82 3.445.225 2.0.794 827.830 65.507.82 3.445.235 65.507.82 827.830 65.507.82 827.830 65.507.82 827.830 65.507.82 827.830 65.507.82 827.830 65.507.83 827.83 8	All returns, summary Returns under \$5,000	36.148	-357.392		801.069	87.929	80.886	95,188	-118,053	605,383					1657,597
390,103 2,704,838 1,931,521 7,567,925 1,401,161 998,404 258,545 289,281 3,606,239 9,651,136 13,870,891 13,922,710 781,888	Returns \$5,000 under \$10,000 Returns \$10.000 under \$15,000	37,144	-17,460		640,711	212,642	140,749	108,456	-20,794	1.019,195					1,649,658
	Returns \$15,000 or more	330,103	2,704,838		7,567,925	1,401,161	707'866	258,545	289,281	3,606,239					3,482,022

Table 1.8-Returns With Salaries and Wages: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income-Continued

		Rent			Royalty		Estate or t	trust	State income	ne tax	All other sources	sources		
Size of adjusted gross income	Net income	ome	Net loss	62	net income less loss	ss loss	net income le	less loss	refunds		net income a	tess loss	rical adjustmen.	. Deta.
	Number of retorns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	, 29)	130)	(31)	(32)	(33)	(36)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	:42)
All refurns. Fotal	2,378,749	3,810,220	2,295,080	3,286,752	360,726	765,666	383,222	980,415	7,401,177	1,269,904	3,376,196	1,774,433	7,700,526	12,000,59~
No adjusted gross income	916,21	44,701	37,306	1551	3,171	-23,713	2,765	-4,119	13,607	8,738	27,057	-822,122	36,583	155, 339
\$1 under \$1,000	15,592	12,775	16,862	26,505	7,597	5,532	3,491	3,350	21,184	1,590	63,319	21,075	58,201	155,463
\$2,000 under \$3,000		42,321 40,355	35,764	66,109	1,611	1,571	11.071	5,911	46,192 61,218	7,008	84,747	56,470	143,073	241,391
\$4,000 under \$5,000		76,529	44,073	42,H00	868.6	7,679	13,703	17,246	100,797	10,061	75.824	44,398	193,517	28K,456
\$5,000 under \$5,000 sp 0.000 sp 0.000 sp 0.000 mides \$7,000	19,527	1,582	48,945	70,004	3,344	7,296	13,008	1,707	115,585	15,655	123,099	94,344	271,586	348,126
	75,574	55,206	81,149	72,197	14,233	21,003	5,043	4,427	188,137	30,745	115,943	38,965	365,259	501,540
		70,953	88,854	69,253	12,98n	6,061	6,564	5,149	280,547	29,200	133,674	105,694	360,922	999
\$10,000 under \$11,000	111.171	107,615	101,871	100,369	6,702	6,231	5,429	7,905	310,703	36,336	141,357	92,420	343,140	
		101,177	111,619	114,203	10,898	4,046	9,145	10,703	701,690	49.130	163,510	114.121	364,342	532,495 500 200
\$13,000 under \$14,000 \$14,000 under \$15,000	111,924	4',214	114,005	128,167 102,01H	12,970	-1,038	20,300	23,962	426,166	61,602	174,594	72,060	396,625	
		404,819	466,306	523,4hl	55,312	49,141	00,612	114,969	1,939,755	292,940	545,616	344,723	1,582,493	2.111.930
.20,000 under >25,000	273,423	246, 208	299,900	327,782	33,291	73,737	30,488	101,124	1,082,238	104,837	225,501	209,320	465, 423	
		559,918 598,430	171,519	355, H21	54.197	125,407	49,370	140,517	113,452	142,858	245,494	334,150	4H3,2H9 143,775	1,1h5,042 34,810
\$100 000 ander \$200.000	25, 895	293,998	15,545	109,30н	4,474	104,244	12.352	134,617	20,021	31,211	345	102,999	21, 56	6,2
\$200,000 under \$500,000	5.5+2	101,430	3,334	44,844	3,040	90,691	3,445	25,210	3,659	12,532	5,910	41, 71	3,445	26,378
5500,000 under \$1,000,000 . \$1,000,000 or more	252	9,645	5/1	8,645	164	27,538	170	25,814	160	2,276	2 H/4	17,779	92	3.020
Saxable returns, total	2,188,158	3,541,390	2.144.176	2,806,419	335,415	770,373	365,153 .	963,709	7,166,584	1,223,011	3,120,421	2,461,353	7,331,417	11.034.775
No adjusted gross income	328	4,833	319	18,566	241	5,403	147	-5,933	254	1,048	553	-65,309	69	N. 7. 7
\$1 under \$1,000	£ €	££	£ (*)	<u> </u>	E0E E	1 983	,	- (2)	EE	£	(4)	(*)	÷:	etu
\$2,000 under \$3,000	202,405	17 133	11,322	36,192			5,875	4,160	11,463	1,405	59,432	718, 42	94,803	
\$4,000 under \$5,000	59,676	46,808	31,973	30,529	7.622	5,071	11,178	13,587	68,433	5,594	56,148	34,542	167,747	
\$5,000 under \$6,000	50,401	50,266	34,166	33,53h	(+)	(*)	11,412	13,825	95,019	8,995	86,099	47,494	2534, 737	314,039
\$5,000 under \$7,000	13,320	44,657	78,513	66,776	13,839	20,341	4.742	3,915	172,293	17,410	108,005	72,130	292,605	
\$8,000 under \$9,000	40,568	58,898	86,468	85,570	10.229	13,952	6,415	5,062	274,855	27,755	133,367	100,421	352,628	1d :
\$10,000 under \$11,000		106,206	100,615	965.96	968.9	6,170	5,032	7,684	307,835	34,816	139,864	93,186	338,325	
		119,635	144,490	155,401	19,277	3,899	9,683	10,691	400,803	48,825	152,234	112,954	367,904	
\$13,000 under \$14,000	111,122	85,309	113,185	124,814	12,895	2,805	20,297	25,256	425,690	61,113	197,149	75,614	396,317	495,547
	423,383	462,795	463,843	515,721	55,304	080.67	66,306	115,058	1,937,224	292,031	593,390	347,146	1,579,678	
\$20,000 under \$25,000	271,131	403,569	299,156	316,615	43,781	46,969	51,179	101,085	1,081,639	194,235	387,481	248,472	428,509	
\$20,000 under \$50,000	178,514	516,132	169,757	347,113	54.071	124,995	49,121	138,505	420,346	140,861	245,049	331,971	481,628	0,160,45° 531,836
\$50,000 under \$100,000	101,971	289.562	15 404	105 662	9.398	103.842	12.288	132.518	19.885	30,789	25,721	104,550	21,581	
\$200,000 under \$500,000		100,469	3,294	45,515	3,010	89,958	3,419	74,631	3,838	12,362	5,845	40,031	3,465	25,801
	248	22,612	171	8,415	164	27,538	168	25,008	154	2,012	280	17,662	9.5	3.020
Total nontaxable returns	190,581	268,832	150,904	481,835	25,311	-4,709	18,069	16,704	232,593	46,889	255,775	-686,920	369,109	940,820
All returns, summary.										000	713 026	001 167	700 007	100, 200
Returns under 55,000	254,506	315,292	356,850	349,970	44,927	56,317	36,740	27,274	1,053,468	109,682	576,396	386,995	1,548,671	2,157,554
Returns \$10,000 under \$15,000	1,153,779	2,755,508	1,173,131	1,879,283	230,059	663,990	253,605	860,164	4,092,999	870,383	1,599,534	1,573,713	3,630,725	6,109,992
Freetretes at end of table														

Individual Returns/1974 • Returns Filed and Sources of Income

Table 1.8—Returns With Salaries and Wages: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

ž	local deductions	:1 ons	Standard dec	deduction	Itemized deductions	octions	Exemptions	suo	returns	Taxable	1ncome	Income before cr	se tax credits
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	taxable income	Number of returns	Amount		Amount
	3)	(77)	(45)	(46)	(47)	(48)	(67)	(50)	(51)	(52)	(53)	(54)	(55)
	74,903,268	174,941,283	48,234,992	69,076,578	26,668,276	105,864,708	192,427,095	144,303,259	13,198,146	61,889,920	520,598,117	61,889,928	111,232,352
\$1,000 under 82,000 \$2,000 under 83,000 \$3,000 under 84,000	5,031,594 5,100,077 4,459,231 3,982,364	6,521.974 5,742,175 5,216,649	5,018,833 5,067,883 4,365,603 3,786,588	6,409,123 6,438,453 5,553,654 4,784,255	12,761 32,194 93,628 195,776	25,948 83,521 188,521 432,394	563,941 5,949,374 6,556,499 6,861,519 7,061,521	422,785 4,461,771 4,916,845 5,144,747 5,295,390	184,798 5,024,198 4,985,873 1,275,748 712,911	(*) 114,204 3,183,483 3,269,453	(*) 42,725 1,414,858 4,136,304	(*) (*) 114,204 3,183,483 3,269,453	(*) (*) 6,036 201,837 619,180
	4,350,337 3,994,101 3,823,859 3,615,826 3,546,757	5,909,377 5,644,221 5,681,576 5,711,153 5,949,162	3,932,673 3,445,939 3,074,625 2,740,905 2,455,078	4,396,219 4,396,219 3,954,760 3,522,338 3,181,871	548,162 548,162 749,234 874,921 1,091,679	913,108 1,248,002 1,726,817 2,188,816 2,767,291	8,354,878 8,298,704 8,557,181 8,740,690 9,078,234	6,253,629 6,223,371 6,442,426 6,555,026 7,808,463	451,206 223,018 126,381 82,356 49,523	3,899,131 3,771,083 3,697,478 3,533,470 3,497,234	7,873,652 10,252,185 12,836,456 14,921,513 17,415,562	3,899,131 3,771,083 3,697,478 3,533,470 3,497,734	1,246,250 1,674,547 2,146,306 2,549,814 3,033,711
	3,419,553	6,342,677 6,430,194	1,880,469	3,015,327	1,284,094	3,327,350	9,527,431	7,143,500	11,888	3,390,474	19,039,454	3,390,474	
311,000 under \$13,000 \$12,000 under \$13,000 \$13,000 under \$15,100	3.121,124 2.924,104 2.939,278 2.623,376	7,152,611 7,676,804 7,115,860	1,557,274	2,879,023 2,898,359 2,906,917 2,463,834	1,436,345 1,366,830 1,443,187 1,384,601	4,248,440 4,254,252 4,709,887 4,652,020	4,537,421 4,227,233 9,565,550 8,670,820	7,152,328 h,920,335 7,173,216 6,502,052	9,557 8,935 4,918	3,111,567 2,915,169 2,934,360 2,621,622	21,577,861 22,470,195 24,820,223 24,413,821	3,111,567 2,915,169 2,934,364 2,621,622	
	9,594,314 4,651,955 2,074,900 1,826,041 540,327	30,244,183 17,961,267 9,782,785 11,682,951 6,165,137	3,120,348 856,959 231,224 125,335 17,704	6,228,095 1,710,396 482,215 249,521 35,337	6,473,966 3,794,996 1,843,676 1,700,706 522,623	24,010,088 16,250,872 9,320,570 11,433,430	33,234,174 16,568,330 7,541,994 6,734,827 2,110,645	24,925,154 12,426,004 5,656,237 5,050,518 1,582,867	5,962 3,359 1,311 3,110	9,588,352 4,648,596 2,073,589 1,822,931 538,641	110,203,481 72,735,643 40,891,842 50,230,673	9,588,352 4,648,596 2,073,589 1,822,931 538,841	14.967.852.845 14.967.854 14.967.854 12.715.21 12.715.90 19.00 19.00 19.00 19.00 19.00 19.00 19.00 19.
	102,815 20,115 2,410 791	2,432,146 1,167,748 405,661 391,438	2,143 289 13	4,278 564 26 6	100,672 19,826 2,397 788	2,427,868 1,167,184 405,635 391,932	344,401 73,695 8,784 2,840	295, 787 55, 258 5, 588 2, 130	519 183 56 17	102,296 19,932 2,354 774	10,717,694 4,409,670 1,197,114 1,176,721	102, 296 19, 932 2, 354 774	
Taxable returns, total	61,718,431	155,562,414	35,801,945	53,155,724	25,916,486	102,406,692	167,047,842	125.271.275	2,540	61,717,163	\$19,955.494	61,717,167	111,105,342
	7,410 111,940 3,171,291 3,248,597 3,885,489	1,268 59,771 4,034,692 4,142,413 5,102,200	7,396 106,264 3,147,781 3,157,885 3,596,139	58,168 4,008,943 3,990,287 4,568,408	23,510 90,712 289,550	1,604 25,749 152,126 533,793	4,481 7,453 112,052 3,291,703 4,217,573 6,155,184	3,361 5,540 84,004 2,468,523 3,162,496 4,516,074	1,272	(*) 111,922, 3,171,255 3,248,570 3,885,660	(*) 41.899 1,409,421 4,119,285 7,861,467	(*) 111,922 3,171,255 3,248,570 3,885,660	Returns Fil 2,000 201,060 105,707 1,244,476
	3,746,778 3,674,143 3,522,282 3,487,515 3,383,852	5,107,163 5,273,340 5,352,012 5,705,195 6,154,046	3,303,514 3,004,266 2,712,941 2,441,987 2,128,907	4,213,434 3,843,457 3,485,985 3,164,740 3,007,058	443,264 669,877 809,341 1,045,528 1,254,945	293,728 1,409,883 1,866,027 2,540,455 3,146,986	6,964,843 7,773,671 8,231,613 8,696,217 9,320,579	5,223,008 5,829,793 6,173,274 6,521,951 6,988,361	(*) (*)	3,746,768 3,674,137 3,522,250 3,487,500 3,383,841	10,220,166 12,796,165 14,887,474 17,379,624 19,006,497	3,746,768 3,674,137 3,522,250 3,487,500 3,383,841	1,669,752 2,140,268 2,544,316 3,027,433 3,347,485
	3,136,795 3,102,409 2,909,002 2,931,506 2,619,199	6,324,186 7,050,765 7,034,475 7,602,044 7,092,241	1,876,243 1,681,714 1,556,276 1,494,807 1,237,865	2,919,031 2,873,670 2,896,475 2,964,351 2,462,014	1,260,552 1,420,695 1,352,726 1,436,699 1,381,334	3,405,156 4,187,096 4,137,999 4,637,694 4,637,228	8, 975, 613 9, 430, 449 9, 145, 070 9, 533, 213 8, 647, 460	6,728,225 7,072,099 6,858,712 7,148,984 6,484,532	(*)	3,136,790 3,102,381 2,908,998 2,931,417 2,619,199	19, 868, 245 21, 542, 463 22, 447, 970 24, 800, 826 24, 394, 893	3,136,790 3,102,381 2,908,998 2,931,421 2,619,199	
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	22,923,603 18,400,096 14,765,901 18,813,668	29,825,245 29,328,790 35,553,432 80,233,815	22,171,580 13,852,006 7,857,388 4,354,018	28,181,753 18,070,515 14,133,870 8,690,437	752,023 4,548,090 6,908,513 14,459,650	1,643,492 11,258,275 21,419,561 71,543,378	35,347,732 44,302,240 46,105,433 66,671,690	26.507.167 33.222.786 34.572.753 50.000.552	12,634,734 510,357 37,052 16,003	10,473,667 17,889,739 14,728,849 18,797,665	13,468,742 74,465,180 113,186,990 319,477,206	10,473,671 17,889,739 14,728,853 18,797,665	2,073,471 12,757,613 20,530,656 75,870,612

Table 1.8 -Returns With Salaries and Wages: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income-Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

	10.701	Total tax credits	200000000000000000000000000000000000000		THE OWNER OF THE OWNER OWNER OF THE OWNER OW					Catalogue service	1.48%	rebate
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(98)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(79)	(59)	(99)	(67)
All returns, total	3,349,831	967,602	61,716,703	110,264,754	61,719,703	110,364.337	3,546,114	1,450,455	62,172,485	111,887,140	61,767,177	7,822,244
No adjusted gross income . \$1 under \$1,000	(*)	(*)	(*)	(4)	1,272	11,507	21,201	4,243	28,830	20,156	9,558	886
	55,161	1,078	3,171,255	5,920	3,171,291	5,970	71,920	8,938	3,233,444	15,323	118,530	4,646
\$3,000 under \$4,000 \$4,000 under \$5,000		4,613	3,248,569	614,514	3,248,597	614,770	123,097	19,105	3,304,425	1,273,146	3,251,513	293,225
\$5,000 under \$6,000 \$6,000 under \$7,000	97,735	8,321	3,746,767	1,666,225	3,746,778	1,666,347	173.049	38,276	3,795,982	1,705,842	3,748,706	358,259
\$7,000 under \$8,000 \$8,000 under \$9,000		17,133	3,522,250	3,017,243	3,522,282	2,532,859	167,600	52,649	3,541,303	3,073,942	3,523,784	349,815
\$9,000 under \$10,000		23,084	3,383,837	3, 430,154	3,383,852	3, 330, 246	178,337	59,821	3,391,645	3,391,199	3,384,629	379,194
\$10.000 under \$11,000 \$11,000 under \$12,000		19,002	3,136,787	3,531,444	3,136,795	3,531,545	168,997	54,502	3,144,200	3,587,620	3,137,950	
\$12,000 under \$13,000 \$13,000 under \$14,000	152,964	25,033	2,908,995	4,036,807	2,909,002	4,037,012	159,850	58.237	2,911,725	4,099,178	2,933,611	442,942 DO
\$14,000 under \$15,000		25,550	2,519,199	4.486,767	2,619,199	4,486,837	144,054	60,526	2,621,461	4,548,862	2,619,486	430.099
\$12,000 under \$25,000		90,141	4,500,193	14,877,714	4.644,372	14,878,747	311,183	174,394	4,646,662	15,058,935	4,645,719	
\$25,000 under \$50,000 \$25,000 under \$50,000 \$50,000 under \$50,000	364,414	189,755	1,819,178	12,525,765	1,819,465	12,531,210	236,467	179,731	1,820,972	12,722,341	1,820,171	Rel
		77.954	102.047	4.627.365	102,257	C	18.444	14.635	102,386	4.662.577	102.350	
	12,221	38,759	19.887	2,274,719	19,979	2,293,505	3,871	2,966	20,012;	2,298,609	19,999	1.995 238 238
\$1,000,000 or more		14,302	770	738,508	782	754,597	156	122	582	757,475	187	
Taxable returns, total	3.177,070	840.591	61,716,703	110,264,754	61,719,703	110,364,337,	3,122,737	1,354,345	61,719,703	1111,776,62.	61, 19,703	1,818,961
No adjusted gross income		1 1	- (4)	· (*)	1.272	11,507	174	06	1.272	11,520	1.272	204
		300	111,922	5.920	111,940	5,970	(*)	5.414	3.171.291	6,096	3 171 291	
\$3,000 under \$4,000 \$4,000 under \$5,000	57,529	2,193	3,248,569	614,514	3,248,597	1,241,869	68,824	9,744	3,248,597	025,374	3,248,597	363,623
		3,527	3,746,767	1,666,225	3,746,778	1,660,347	117,905	25,821	3,746,778	1,693,005	3,746,774	
		11,635	3,722,250	2,532,681	3,522,282	2,532,859	149,480	45.861	3,522,282	2,579,571	3,522,282	369,695
\$8,000 under \$10,000	113,024	17,334	3,383,837	3,330,151	3,383,852	3,330,246	170,695	57,316	3,383,852	3,388,545	3,383,852	
\$10,000 under \$11,000		13,197	3,136,787	3,531,444	3,136,795	3,531,545	161,742	50,704	3,136,795	3,583,220	3,136,795	395,971
\$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$14,000	132,001	21,389	2,908,995 2,931,419 2,619,199	4,036,807	2,909,002	4,037,012	150,454	59,213 55,770 59,263	2,909,002 2,931,506 2,619,199	4,581,885	2,931,506	405.002 442,757 430,078
\$15,000 under \$20,000	_	89,218	9,580,195	21,049,758	9,580,365	21,050,911	539,807	249,835	9,580,355	21,306,312	9,580,365	
		53,492	2,071,893	8,959,667	2,071,952	8,960,429	170,911	116,639	2,071,952	9,079,939	2,073,952	266,760
\$30,000 under \$100,000	195,560	166,637	538,032	9.353,573	538,470	9, 466,083	101,683	80,939	538,470	9,459,687	538,470	
\$100,000 under \$200,000 \$200,000 under \$500,000 \$300,000 under \$1 000 000	50,958 12,199	73,197 38,231 11,199	102,047	4,627,365 2,274,719 698.863	102,257 19,979 2,381	4,642,405 2,293,505 711,440	18,387 3,855 42b	14,585 2,957 334	102,257 19,979 2,381	2,298,561	102,257	10,209
\$1,000,000 or more		14,302	770	738,508	782	756,597	153	119	7.82	757,421	782	- 2
Total nontaxable returns	172,761	127,009				*	423,377	96,108	452,782	110,518	7-7-29	3,283
All returns gummary Meturns under \$5,000 Friends \$5,000 under \$15,000 Friends \$15,000 under \$15,000 Friends \$10,000 under \$15,000	214,939 616,764 732,305 1,785,823	10,474 80,008 112,447 764,672	10,424,802 17,814,485 14,698,781 18,778,635	2,062,997 12,677,605 20,418,209 75,105,940	10,426,199 17,814,570 14,698,911	2,075,393 12,678,363 20,419,255 75,191,328	477,424 855.138 825,490	77,113 249,478 300,406 823,458	10,727,387 17,932,461 14,723,050 18,789,587	2,160,742 12,930,262 20,727,020	10,456,147 17,824,272 14,703,435	539,01° 1,614,666 2,051,74 3,116,78

Table 1.9 -Form 1040A Returns: Sources of Income and Income Tax After Credits by Marital Status

(All figures are estimates based on samples -- money amounts are in thousands of dollars

	All re	eturns	Joint re husbands	turns of and wives	Separate i husbands	eturns of and wives	Returns heads of ho		Return surviving		Return single p	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
-	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Number of Patient Adjusted gross income less deficit. Salaries and Wager (gross) Dividends in adjusted gross income. Interest received. Other income. Total deductions. Taxable income. Income tax before credits.	22,342,592 312,573 4,729,045 (*) 22,350,534 14,698,656	110,324,322 109,925,101	4,783,487 4,783,487 4,783,487 78,379 1,184,095 (*) 4,783,487 4,087,621 4,087,621	43,454,561 43,346,782 6,189 108,797 (*) 7,320,590 24,723,409 4,339,030	892,697 892,697 892,150 (*) 79,270 - 892,697 658,413 668,413	3,888,414 3,883,328 (*) 4,694 	1,474,714 1,474,714 1,474,714 18,875 155,787 (*) 1,474,714 1,143,827 1,143,827	8,037,125 8,019,744 831 15,902 (*) 1,974,948 3,813,755 648,052	40,473 40,473 40,473 - (*) 40,473 23,115 23,115		212,668 3,304,712 (*)	54,761,990 54,504,173 17,910 239,883
(redit for contributions to candidates	323,281	3,791	102,960	1,908	(*)	(*)	23,668	194	(*)	(*)	183,575	1,55
Income tax after credits. Tax withheld. Tax due at time of filing. Total overpayment. Tax rebate.		10,778,816 15,242,287 109,819 4,587,784 1,539,380	4,087,074 4,714,603 348,856 4,386,764 4,087,074	4,337,122 5,664,079 48,054 1,381,966 502,465	668,413 870,473 148,962 734,576 668,413	399,895 479,931 21,850 103,829 41,699	1,143,827 1,457,878 25,181 1,435,808 1,143,827	647,858 1,027,997 2,810 384,075 115,965	23,115 40,473 (*) 38,807 23,115	13,463 22,046 (*) 8,679 2,352	14,947,004 280,937	5,380,47° 8,048,234 37,000 2,709,234 876,900

^(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

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Table 1.10—Form 1040A Returns: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued

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	(17)		(1.1)	2)	175)	(42)	(2)	142)	- 7)	(3)	(3.)	(35)	(54)	(15)	(31)	(32)
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No unjusted gross income a management given a management given a management given a given a given under given a given under given a given under given a management given a management given a management given a given	37.760	(•) 27,124 27,124 27,124 27,124	, \$44.5 128.44 138.45	44.5	111383	(*)	(*) 2) (4) 2) (4) (2) 2) (4) (2) (3) 3) (4) (4) (4)	(*) (*) 1, 474, 642 1, 744, 7-8	, *) 5, 705, 124, 5-x) 30.1, 944, 90.1, 90.	1/1, 72, 40, 400, 1, 400, 100, 1, 100, 100, 1, 104, 100,	574.0 504.0 504.0 504.0 54.0 645.1 10.0 10.0	471, 343 463, 345 37, 323 37, 324 34, 344	10.7 50.54 50.54	(*) 140.5 140.0	3,475,772 3,1,470,2 2,414,12 1,331,685 1,378,280	171,522 405,421 53,3 471,340 487,814
Private under Private	1.4 1.04.1 1.4 1.04.1 1.5 1.5 1.7 7.06.20.	4. 42. 4.4 (485.1.12) (21.1.2.4.3)			7782 7182 7182 7182 7182	1.45 c. 004 1.45 c.41 1.45 c.41 1.61 c.2		1,455,44)	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	#	6 9 1-4 14 10 17 18 14 1 18 17 18 14 1 18 17 17 14	1.20.22 1.2.7.21.9 1.3.1.22 1.241.4-9	# 12 # 5 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	145.2 145.2 15.2 140.2 140.2		432.04, 502.00 521.00 255.1,4
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All the under \$2 the second and a second and	4 5 (*)	7, (**), 42, 42, 43, 44, 42, 44, 43, 44, 44, 44, 44, 44, 44, 44, 44	1 to 1.	J- (*)	(*) (*)		(*)		4,1 4,1 2,24,4 7,772,7	310, 518 71, 528	78,877 13,484 (*)	1. (44, 12 · 306, 259 89, 773 (*)	120-120 120-120 140-12	2,075 (*)	300 (0) 300 (0) 300 (0)	20, 445 20, 445 1, 772
Ita ande neturn, total	14.00 m	1	1.182. 1	4	911	14.1.1.1.7.1	5 1 12		1	24.44	24.753.1Mg	54.41145.42	2101-1-1	1.4.416	11,487,747	1.754.773
No Rejuaced gross income \$1 under \$1.000 \$1.000 under \$2.000 \$2.000 under \$2.000 \$2.000 under \$2.000 \$4.000 under \$4.000 \$4.000 under \$7.000	$\begin{array}{c} (\bullet) \\ & {}^{\gamma_{1}} \mathcal{E}_{2}^{\xi_{1}} \\ 1, 47^{4}, 24^{4} \xi_{1} \\ 1, (1, \epsilon_{1})^{2} \\ \dots \\ \infty, (4, \delta_{n})^{2} \end{array}$	(•)	(*) (*) (*) (*) (*) (*) (*) (*) (*)		ं ' - वृत्त	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) 1. 4. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	(*) 45.752 49.148 49.148	(*) -	(*) 2.538 1. 2011 9. 1. (70.945) 1. act (46.	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) 2	(*) 2.544 5.751 5.151	(*) (-):40 (-):4	(*) ,52; 444.138 454.77
Section under Silver Control and Silver Silv	1,485, 864 1,487, 041 1,281,783 1,781,583 1,781,583 874,583	4, 120, 403 8, 147, 12 8, 177, 13, 13 878, 170, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	1 (141) 1 (141	28:47 (*) (*) (*) (*) (*) (*)	(*) (*) (*)	1,42, c41 1,42, c41 1,12, 1,32 1,12, 1,32 1,14,334,	2 - 1 - 2 - 1 - 1 - 2 - 1 - 2 - 2 - 2 -	1,4-5,741 1,4-5,741 1, 7, 1,57 1, 7, 1,57 7,41,537	1.4.39 1.4.39 1.4.39 1.4.34	1,200,000 1,200,000 1,300,040 1,241,07 1,100,430	1,42,1082 1,42,1082 1,43,14 1,44,14 1,	1,288,027 1,288,027 1,334,45 1,239,683 1,105,420	44 54 54 54 54 54 54 54 54 54 54 54 54 5	0,217 9,820 7,173 7,317 0,000,4	1,552,454 1,552,517 1,80c,7c1 245,765 707,738	452, 1512 352, 1008 524, 116 250, 116
\$11,000 under \$11.000 \$12,000 under \$12.000 \$12,000 under \$13.000 \$13,000 under \$13.000 \$24,000 under \$12.000	1 4 8 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	44, 18, 18, 18, 18, 18, 18, 18, 18, 18, 18	25.52. 1.4.4. 2.4.4.8. 2.4.4.8. 2.4.4.8. 2.4.4.8. 2.4.4.8. 2.4.4.8.	24.74. (*) 14.74. 17.15. 14.16.	(*) (*) (*) (*) (*)	1000 mm m 1000 m	1 4 5 4	21.000 44.000 14.000 1.000 1.000 1.000	20.4 20.4 30.4 4.5 4.5	100 M	2 4. 205 5. 44. 21. 5. 21. 21. 5. 4. 21. 7. 4. 21.	130.141 134.141 11.467 12.467	47,434 40,454 20,420 20,420 21,430	1909.14 1909.14 1909.19 1909.19	154.21 454.276 501.765 501.765 512.595	170,438 157,033 155,707 120,786
\$15, 450 winer \$2, 144, \$20,000 winer \$2, 144 \$30,400 winer \$30,14 \$30,400 or more.	17 (*) 17 (*)	7, 1414, 25, 1, 45, 27, 21, 5, 11 (*)	1.44.1.424 1.40.1.424 1.40.1.424 (*)	· · · · · · · · · · · · · · · · · · ·		107.202 10.31 10.31 (x)	1,4(0),4(0), 2,1,13, 1,7,1 (*)	18.1.30.4 18.1.3. 1.3. 11.4 (*)	2, 40, 40, 40, 40, 40, 40, 40, 40, 40, 40	1,545, toll of 1,545,	الامن راحة المن المن المن المن المن (*)	1,4#1.1% 206.577 501.755 (*)	12, 17,8 25,314 1,77,1 (*)	20.291 6,459 2,07° (*)	(*) (*) (*) (*) (*) (*)	167,849 20,43 1,782 (*)
Total nontexable returns,	÷	•	(*)	£	ij	,	•	à	ı	7.	247.744	1361861	,	٠	, tul., 20c	931.1
All returns, summary; Returns under \$2.000 Returns \$1.000 under \$1.00 Returns \$10.000 under \$15.00	2,000,000 2,000,000 2,000,000 2,000,000 2,000,000	7, 4-1, 311 20, 11", 203 17,081, 278	1, 10 4, 4 1 4, 05 3, 77 5, 1775, 40 3	77, 7 121, 44 79,017 24,114	10.44 - 41.11	24	1, 2, 5, 73r 1, 1, 2, 5, 1 1, 7e ² , 444	4 45. 1 3	1,15°,70° 6,679,795 5.177,20° 1.756,444	2.22.24.44 2.22.24.21 3.11.14.14 1.45.02	2,000,034 2,000,335 650,355	2.28c.2 0.212.14 5.54d, 311 1.927, 192	1-1-1, July 5 - 1-1 15 - 2-1 15 - 15 - 1	15,00% 24,127 27,175 27,185	12, 154, "16 5.2" 1,246 1,895,337 111,36	2,151,822 1,979,14 2,000,851 19,008
(*) Estimate is not shown separately because of the small number of sample returns on which thourses of income will not add to adjusted gross income to same setail for "other income" is NOTE: Detail may not add to total because of rounding.	mell number e belause de	of sample retail for "ot	turns on wh her income"	ich it was based. However ic not skown separately.	sed. Howeve separately	r, the data a	re included	it was based. However, the data are included in the appropriate totals not shown separately.	printe total	• 9						

Individual Returns/1974 • Returns Filed and Sources of Income Table 1.11 -Returns With Salaries and Wages by Size of Salaries and Wages and Adjusted Gross Incame

					Siz	e of salaries a	nd wages (gross)							
	Number of	Salaries	\$1 under	\$500	\$500		\$1,0	00	\$1,50)					
Size of adjusted gross income	returns	and wages (gross)	Number of	Amount	under \$ Number of	Amount	Number of	r	Number of						
			returns		returns	_	returns	Ашонит -	returns	Amount					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(4)	(10)					
Total	75,088,066	758,628,836	3,001,538	818,457	3,274,840	2,447,380	3,025,781	3,767,410	2,662,349	4,641,881					
No adjusted gross income \$1 under \$1,000\$1,000 under \$2,000\$2,000 under \$3,000\$33,000 under \$4,000\$4,000 under \$5,000\$4	184,798 5,031,594 5,100,077 4,459,231 3,982,364 4,350,337	1,219,176 2,934,603 7,594,643 10,765,621 13,571,671 18,895,860	28,205 2,263,757 90,629 107,994 57,803 60,082	5,522 662,533 23,666 22,458 10,523 11,876	16,222 -,/03,127 177,374 55,489 53,253 40,600	11,948 2,012,910 143,044 43,383 38,064 29,531	15,459 10,656 2,592,259 81,137 47,666 51,387	19,023 13,622 3,226,237 104,940 58,571 63,416	12,463 12,572 2,126,864 189,499 58,799 45,930	21,190 22,636 3,692,677 339,689 104,767 81,962					
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	3,994,101 3,823,859 3,615,826 3,546,757 3,419,553	21,229,420 23,795,181 26,007,944 29,216,865 31,165,606	42,198 42,710 47,001 29,961 28,363	10,618 9,187 9,415 8,394 4,685	42,978 29,155 17,674 12,854 11,798	29,445 22,878 12,845 10,093 9,024	23,153 37,245 21,467 16,821 15,439	28,644 46,559 27,502 20,537 18,650	38,513 34,321 21,519 13,664 14,029	67,365 61,137 37,519 24,248 24,722					
\$10,000 under \$11,000 \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	3,158,019 3,121,124 2,924,104 2,939,278 2,623,376	32,108,696 34,587,207 35,408,443 38,172,249 36,499,969	16,291 19,025 10,562 12,890 7,657	3,344 4,584 2,033 2,390 1,433	5,876 9,447 6,728 7,087 8,440	4,223 6,621 5,303 4,949 7,042	11,723 8,977 8,645 10,656 3,759	14,553 11,130 10,068 13,079 4,845	9,213 15,781 5,710 2,153 6,610	15,840 28,786 9,898 3,685 11,556					
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$100,000.	9,594,314 4,651,955 2,074,900 1,826,041 540,327	157,921,829 96,385,021 50,823,227 55,646,661 24,331,537	40,214 31,795 16,554 28,905 15,450	7,254 6,114 3,340 5,231 3,010	29,559 13,167 9,925 14,438 7,508	21,105 9,089 7,282 11,085 5,406	27,792 11,501 7,474 14,720 6,060	34,914 14,416 9,045 18,066 7,445	18,281 10,002 6,751 12,267 6,037	31,832 17,048 11,448 21,100 10,450					
\$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	102,815 20,115 2,410 791	7,544,486 2,202,134 385,322 215,445	2,824 565 78 25	535 114 17 6	1,628 391 47 25	1,184 275 33 18	1,424 313 38 10	1,719 372 45 12	1,158 178 26 9	1,960 307 44 15					
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000 Returns \$15,000 or more	23,108,401 18,400,096 14,765,901 18,813,668	54,981,593 131,415,016 176,776,564 395,455,661	2,608,470 190,233 66,425 136,410	736,578 42,494 13,783 25,596	3,046,065 114,459 37,628 76,688	2,279,481 84,2 5 28,137 55,475	2,798,564 114,125 43,760 69,332	3,486,309 141,891 53,676 86,033	2,446,127 122,046 39,467 54,709	4,262,921 214,991 69,764 94,205					
	\$2,00	0	\$2,50		ze of salaries a		s) + Continued \$4,00		\$5,000						
Size of adjusted gross income	under \$2 Number of	500	under \$3 Number of	,000	under \$4,	,000	under \$5 Number of	,000	under \$6 Number of	,000					
- State of Bajastea gross Theome	returns (11)	Amount (12)	returns (13)	Amount (14)	returns (15)	Amount (16)	returns (17)	Amount (18)	returns (19)	Amount (20)					
Total	2,702,799	6,082,134	2,078,156	5,696,819	3,998,910	13,980,685	4,335,631	19,538,450	4,017,437						
No adjusted gross income	10,712 3,657 27,634 2,207,468 125,692 83,837	23,776 8,247 61,586 4,956,947 288,026 187,734	7,865 1,592 18,108 1,690,947 141,635 49,154	21,525 4,328 48,220 4,622,400 400,132 136,377	13,342 14,372 17,241 40,585 3,333,988 202,535	45,587 49,782 58,661 158,831 11,639,186 729,405	15,687 6,196 12,651 21,707 64,406 3,638,140	69,563 28,524 55,491 94,861 301,179 16,383,812	9,746 3,963 18,483 20,463 33,069 66,314	22,038,439 54,072 21,242 102,833 111,995 179,419 358,955					
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	44,636 31,431 34,238 20,999 18,176	103,314 70,981 77,779 45,313 42,314	33,422 14,215 15,687 14,400 9,776	93,1h4 38,696 43,085 39,231 27,308	78,298 59,755 36,695 36,940 21,198	273,763 208,019 129,551 132,218 71,361	184,551 101,788 71,174 37,351 34,460	355,323 459,828 323,149 168,384 157,202	3,282,868 258,595 73,663 49,413 49,800	17,967,650 1,458,635 407,334 273,990 275,442					
\$10,000 under \$11,000	13,127 10,875 5,383 4,575 6,694	29,871 24,721 11,957 10,213 15,288	3,738 8,780 7,651 11,217 7,454	10,330 23,776 20,529 31,440 20,798	17,563 16,471 11,048 5,827 7,620	62,715 58,750 39,967 20,871 26,438	19,315 17,546 11,946 9,642 11,399	87,696 79,031 54,695 43,376 53,483	19,408 21,357 20,686 14,103 11,556	108,425 115,794 112,676 76,631 63,862					
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$100,000.	21,052 7,574 7,893 11,289 4,743	47,213 16,990 18,049 25,639 10,681	16,841 8,317 6,216 6,532 3,817	45,494 22,932 16,747 17,835 10,326	26,393 21,476 12,329 11,647 5,932	90,513 73,539 43,913 40,916 20,785	29,357 16,408 9,489 10,357 5,808	130,105 72,805 41,840 46,300 26,193	21,243 17,358 9,697 9,212 5,252	116,425 94,360 52,835 50,656 28,758					
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	869 205 26 14	1.950 456 58 31	670 112 7 3	1,814 304 19	1,342 276 28 9	4,625 963 94 32	996 214 34 9	4,467 951 151 41	967 174 37 10	5,248 949 199 54					
Returns under \$5,000	2,459,000 149,480 40,654 53,665	5,526,316 342,701 92,050 121,066	1,909,301 87,500 38,840 42,515	5,232,981 241,484 106,874 115,480	3,628,063 232,886 58,529 79,432	12,681,652 814,912 208,739 275,379	3,763,787 429,324 69,848 72,672	16,933,431 1,963,886 318,280 322,850	152,038 3,714,339 87,110 63,950	828,517 20,383,052 477,389 349,485					

Footnotes at end of table.

\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$30,000. \$50,000 under \$100,000.

Individual Returns/1974 • Returns Filed and Sources of Income

Table 1.11 - Returns With Salaries and Wages by Size of Salaries and Wages and Adjusted Gross Income-Cantinued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

				Si	ze of salaries	and wages (gros	s) - Continued			
	\$6,0 under \$		\$7,0 under \$		\$8,0 under \$		\$9,0 under \$1		under	,000 \$15,000
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total	3,681,571	23,924,969	3,646,531	27,312,818	3,472,269	29,464,232	3,390,556	32,193,050	14,673,929	181,918,658
No adjusted gross income	6,574 (*) 4,603 11,637 18,264 47,407	41,826 (*) 29,496 74,116 119,651 304,564	8,109 (*) 5,254 12,196 14,028 24,845	60,100 (*) 38,747 91,638 106,196 182,061	3,185 (*) 2,400 7,355 5,637 15,979	27,138 (*) 20,435 63,524 46,989 134,501	6,275 5,015 3,495 6,724 9,819	59,910 46,263 33,128 63,694 95,299	14,699 1,391 1,521 2,624 14,876 11,982	180,930 16,594 17,006 32,802 177,984 139,006
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	87,702 2,984,007 220,083 59,918 44,255	559,070 19,375,276 1,460,037 459,996 289,473	55,608 113,142 2,777,668 290,032 113,567	415,664 839,275 20,764,289 2,225,736 845,249	26,994 52,104 136,045 2,609,586 301,741	225,937 440,722 1,144,344 22,102,595 2,610,604	26,421 29,553 58,270 163,048 2,448,890	249,189 282,998 550,841 1,536,141 23,202,737	21,764 29,946 77,761 165,429 295,538	254,107 337,132 867,701 1,878,198 3,366,544
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	36,599 21,993 16,869 16,412 13,185	238,102 143,811 110,065 105,142 86,681	53,798 36,808 21,660 21,884 13,437	403,248 276,598 160,829 167,220 104,173	90,942 49,806 31,533 30,719 24,134	774,109 422,881 266,712 262,615 205,506	313,204 93,977 56,160 45,204 24,485	3,032,199 893,318 533,047 431,550 234,315	2,522,507 2,732,915 2,613,629 2,608,559 2,201,565	26,876,907 31,522,845 32,387,960 34,672,915 31,108,077
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$100,000.	38,134 14,738 8,318 11,867 4,710	246,733 93,987 52,984 75,550 30,125	37,416 15,739 12,463 11,497 5,020	284,800 115,477 93,247 85,84h 37,547	38,988 17,748 7,002 12,339 4,045	332,292 150,780 59,169 105,494 34,112	54,237 18,224 8,930 13,664 3,964	516,332 173,109 83,457 128,647 37,489	1,057,266 157,808 55,656 59,804 21,891	14,307,534 2,003,643 702,475 737,931 271,219
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	1,079 211 20 12	6,885 1,353 129 76	892 186 17 9	6,653 1,389 128 67	745 139 22 6	6,351 1,173 187 52	847 123 20 7	7,970 1,162 189 66	3,811 851 103 33	47,096 10,396 1,265 391
Returns under \$5,000	91,459 3,405,965 105,058 79,089	589,495 22,143,852 683,802 507,823	65,188 3,350,017 148,087 83,239	484,383 25,091,212 1,112,068 625,154	37,631 3,126,470 227,134 81,034	318,597 26,524,202 1,931,823 684,609	31,328 2,726,182 533,030 100,016	298,294 25,821,905 5,124,428 948,423	47,093 590,438 12,679,175 1,357,223	564,321 6,703,682 156,568,704 18,081,951
		5,000		Siz	e of salaries a)Continued \$50,0			
Size of adjusted gross income		\$20,000 Amount		\$25,000 Amount	under \$ Number of returns		under SI Number of returns		\$100,000 Number of returns	or more Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total	9,187,737	158,362,482	4,294,250	95,095,864	3,256,281	101,514,128	331,993	21,638,957	55,508	8,191,521
to adju ted gross income	5,472	104,492	2,844	62,609	4,935 (*) (*)	175,5h5 (*) (*)	1,854 (*) (*) (*)	127,444 (*) (*)	645 (*) (*)	106,955 (*) (*)
\$3,000 under \$4,000 \$4,000 under \$5,000	(*)	16,479 (*)	1,115	21,476	515	17,022	363	(*) 16,527	(*) (*)	(*) (*)
\$5,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	4,285 3,194 3,717 14,050 10,545	70,422 52,717 59,337 230,359 170,649	2,064	47,814 47,410 (*)	1,538 2,713 282	63,412 78,921 9,384	202	13,542 8,517 (*)	(*)	(*) (*) 6,351
\$10,000 under \$11,000\$11,000 under \$12,000\$12,000 under \$13,000\$13,000 under \$14,000\$13,000 under \$14,000 under \$14,0	21,220 50,132 82,052 128,308	352,317 809,040 1,348,776 2,091,657	2,605 6,004 9,600 7,950	57,062 126,995 209,315 167,486	(*) 1,147 4,107 1,833	(*) 35,751 112,430 48,704	244	18,256 17,315	(*) (*) 56	(*) (*) 7,761
\$14,000 inder \$15,000	263,397	4,295,839	9,741	207,930	1,690	49,034	(+)	(*)	1 1	,,,,,,

62,109 113,599

99,519 1,761,400 16,835,204

2,230,118

278,331 32,560 11,163

151,927

24,839 38,189 21,424,002

90 132

266 1,126 7,336

35,660

8,711 1,027 318

692

101

12,617 17,987 35,830 150,276 886,831

4,624,388

1,791,299 336,859 199,286

115,343 7,304

13,500 8,055,374

444

1,843 1,578 30,465 260,475

29,090

3,837 449 157

2,236

7,270,857 75,443,759 8,586,372 2,253,241

414,851

65,005

11,708 1,398 294

90,974 133,117 769,288 94,102,486

34,675

211,975 1,429,344 1,410,125

134,465

12,937

5,930 4,533 9,502

3,236,316

993,003

5,705,847 30,174,855 49,113,681

5,323,152

475,096

88,818 10,428 3,357

205,735 151,718

100,888,238

340,147 3,420,302 366,977 98,795

18,613

2,914

4,119 5,884 35,900

4,248,347

523 63 13

133,370,695 12,189,540 1,730,848 997,768 332,954

51,421

11,809 1,521 475

194,339 583,486 8,897,630 148,687,032

7,761,685

655,848 48,038 56,992 19,201

2,962

685 88 28

11,310 35,791 545,109 8,595,527

^(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals. NOTE: Tetail may not add to total because of rounding.

Toble 1.12 - Returns With Business or Profession Net Profit by Size of Business or Profession Net Profit and Adjusted Gross Income [All figures are estimates based on samples—money amounts are in thous

					ands of dol					
	Susiness or net p	profession rofit			Size of t	usiness or	protession	net protit		
Size of adjusted gross income	Number of		\$1 und	er \$500	\$5 under \$	1,000	\$1, under		\$1. under	
	returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	5,412,339	43,881,702	783,554	189,565	512,906	380,745	393,552	486,645	330,749	575,588
No adjusted gross income	36,251	226,959	8,174	2,049	5,649	4,043	5,280	6,594	2,059	3,414
\$1 under \$1,000	139,319	102,097 292,312	75,663 37,363	20,932	52,898 37,105	39,142 27,745	3,128 72,441	3,735 89,498	2,477 58,734	4,229 101,942
\$2,000 under \$3,000	253,723 257,154	473,430 624,017	35,742 29,243	9,776 7,575	26,703 24,366	20,103	28,608 20,358	35,796 25,305	32,479 24,741	57,241
\$3,000 under \$4,000. \$4,000 under \$5,000.	257,263	748,397	32,378	7,935	24,589	18,573	18,156	22,421	18,478	32,210
\$5,000 under \$6,000\$6,000 under \$7,000	250,958 242,247	855,254 922,641	32,122	8,252	20,595 20,519	15,626 15,218	19,335 16,405	24,069	13,750 15,516	24,023
\$7.000 under \$8.000	241.865	1,067,545	25,892	6,419	20,471	15,188	15,330	18,847	12,616	26,858 22,231
\$8,000 under \$9,000. \$9,000 under \$10,000	232,152	1,081,939	31,912 29,001	7,437 6,319	17,312	12,706 13,231	15,563	18,000 19,187	9,812	17,344 19,412
\$10,000 under \$11,000	228,663	1,095,436	39,533	9,655	22,655	16,768	11,338	14,094	15,211	26,012
\$11,000 under \$12,000. \$12,000 under \$13,000.	217,205	1,117,375	37,309 41,268	8,480 9,421	21,974 18,634	16,544 14,130	13,753	16,729 16,533	9,974	17,368 20,283
\$13,000 under \$14,000. \$14,000 under \$15,000.	201,965 186,031	1,074,670	39,639 30,870	8,723 6,844	22,821 18,582	16,766 13,924	12,819 11,756	16,039 14,456	9,670	16,787
\$15,000 under \$20,000	748,587	5,098,829	119,356	27, 292	69,983	51,681	53,972	66,178	36,734	63,845
\$20,000 under \$25,000. \$25,000 under \$30,000.	417,323	4,124,600	51,739	11,558	32,318	23,003	24,335	30,212	17,031	29,459
\$30,000 under \$50,000	248,188 396,352	3,314,822 8,767,428	25,737 23,608	5,854 5,460	15,931 17,328	11,524 12,673	9,364	11,576	8,527 8,147	14,904
\$50,000 under \$100,000	162,316	6,689,939	5,880	1,318	4,061	2,915	3,339	4,169	2,414	4,175
\$100,000 under \$200,000\$200,000 under \$500,000	26,369 4,704	1,870,049 591,669	1,074	244 48	808 121	580 87	532 113	655 138	375 83	641 143
\$500,000 under \$1,000,000. \$1,000,000 or more.	542	144,855	35	7	15	10	10	12	8	14
	236	172,115	8	2		(1)	3	4	(1)	(1)
Returns under \$5,000	1,161,061	2,467,211 5,100,965	218,563 148,701	58,460 36,199	171,310 96,365	128,171 71,969	147,971 81,190	183,349	138,968	242,077
Returns \$10,000 under \$15,000	1,050,372	5,539,218 30,774,306	188,619 227,671	43,123 51,783	104,666	78,132 102,473	62,983 101,408	77,850 125,039	55,699 73,319	96,209 127,434
				_	1		ofitConti		. 2, 3. 7	127,434
	\$2,0	000		,500	r	,000	_	,000	SS	,000
Size of adjusted gross income	under	\$2,500		\$3,000	under \$4,000 under \$5,000			under \$6,000		
	Number of returns	Amount	Number of returns	Amount	returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total	278,079									
	2/0,0/9	624,211	226,591	620,014	372,688	1,297,655	308,725	1,380,567	241,462	1,324,500
No adjusted gross income	1,745	3,935	1,366	3,776	2,491	8,855	1,419	6,547	1,140	6,097
No adjusted gross income	1,745 (*) 2,812	3,935 (*) 6,153	1,366 (*) 2,399	3,776 (*) 6,602	2,491 1,183 (*)	8,855 4,068 (*)	1,419 (*) 1,138	6,547 (*) 5,099		6,097
No adjusted gross income	1,745 (*) 2,812 70,359	3,935 (*) 6,153 157,624	1,366 (*) 2,399 49,927	3,776 (*) 6,602 136,363	2,491 1,183 (*) 4,576	8,855 4,068 (*) 15,730	1,419 (*) 1,138 1,643	6,547 (*) 5,099 7,162	1,140 (*) 1,682 1,686	6,097 (*) 9,334 9,128
No adjusted gross income. \$1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	1,745 (*) 2,812	3,935 (*) 6,153	1,366 (*) 2,399	3,776 (*) 6,602	2,491 1,183 (*)	8,855 4,068 (*)	1,419 (*) 1,138	6,547 (*) 5,099	1,140 (*) 1,682	6,097 (*) 9,334
No adjusted gross income. \$1 under \$1,000	1,745 (*) 2,812 70,359 22,762 16,093	3,935 (*) 6,153 157,624 51,533 36,008	1,366 (*) 2,399 49,927 26,047 13,435	3,776 (*) 6,602 136,363 71,488 36,614	2,491 1,183 (*) 4,576 100,050 35,652	8,855 4,068 (*) 15,730 346,296 126,533 83,065	1,419 (*) 1,138 1,643 5,986 87,329 31,661	6,547 (*) 5,099 7,162 25,906 388,404	1,140 (*) 1,682 1,686 1,011 6,294	6,097 (*) 9,334 9,128 5,613 33,980
No adjusted gross income. \$1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$7,000.	1,745 (*) 2,812 70,359 22,762 16,093 12,417 11,754	3,935 (*) 6,153 157,624 51,533 36,008 27,898 26,141 27,270	1,366 (*) 2,399 49,927 26,047 13,435 14,153 10,841 9,078	3,776 (*) 6,602 136,363 71,488 36,614 38,915 29,492 25,008	2,491 1,183 (*) 4,576 100,050 35,652 23,485 19,727 15,313	8,855 4,068 (*) 15,730 346,296 126,533 83,065 68,574 53,035	1,419 (*) 1,138 1,643 5,986 87,329 31,661 18,698 16,127	6,547 (*) 5,099 7,162 25,906 388,404	1,140 (*) 1,682 1,686 1,011 6,294	6,097 (*) 9,334 9,128 5,613 33,980 395,456 140,136 86,723
No adjusted gross income. \$1 under \$1,000	1,745 (*) 2,812 70,359 22,762 16,093 12,417 11,754	3,935 (*) 6,153 157,624 51,533 36,008 27,898 26,141	1,366 (*) 2,399 49,927 26,047 13,435 14,153 10,841	3,776 (*) 6,602 136,363 71,488 36,614 38,915 29,492	2,491 1,183 (*) 4,576 100,050 35,652 23,485 19,727	8,855 4,068 (*) 15,730 346,296 126,533 83,065 68,574	1,419 (*) 1,138 1,643 5,986 87,329 31,661 1K,698	6,547 (*) 5,099 7,162 25,906 388,404 144,500 84,462	1,140 (*) 1,682 1,686 1,011 6,294 72,583 25,240	6,097 (*) 9,334 9,128 5,613 33,980 395,456 140,136 86,723 68,587
No adjusted gross income \$1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$5,000. \$5,000 under \$6,000, \$5,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$8,000. \$8,000 under \$9,000. \$10,000 under \$10,000.	1,745 (*) 2,812 70,359 22,762 16,093 12,417 11,754 12,271 11,557 10,088	3,935 (*) 6,153 157,624 51,533 36,008 27,898 26,141 27,270 26,010 22,676	1,366 (*) 2,399 49,927 26,047 13,435 14,153 10,841 9,078 9,128 7,752	3,776 (*) 5,602 136,363 71,488 36,614 38,915 29,492 25,008 24,864	2,491 1,183 (*) 4,576 100,050 35,652 23,485 19,727 15,313	8,855 4,068 (*) 15,730 346,296 126,533 83,065 68,574 53,035 53,377	1,419 (*) 1,138 1,643 5,986 87,329 31,661 1K,698 16,127 14,574	6,547 (*) 5,099 7,162 25,906 388,404 144,500 84,462 72,162 65,766	1,140 (*) 1,682 1,686 1,011 6,294 72,583 25,240 15,808 12,495 10,059	6,097 (*) 9,334 9,128 5,613 33,980 395,456 140,136 86,723 68,587 55,003
No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$7,000. \$5,000 under \$8,000. \$8,000 under \$8,000. \$8,000 under \$9,000. \$8,000 under \$10,000. \$10,000 under \$10,000.	1,745 (*) 2,812 70,359 22,762 16,093 12,417 11,754 12,271 11,557 10,088 9,122 9,088	3,935 (*) 6,153 157,624 51,533 36,008 27,898 26,141 27,270 26,010 22,676 20,327 20,287	1,366 (*) 2,399 49,927 26,047 13,435 14,153 10,841 9,078 9,128 7,752 7,885 6,352	3,776 (*) 6,602 136,363 71,488 36,614 38,915 29,492 25,008 24,864 20,914 21,616 17,430	2,491 1,183 (*) 4,576 100,050 35,652 23,485 19,727 15,313 15,217 12,830 14,998 11,669	8,855 4,068 (*) 15,730 346,296 126,533 83,065 68,574 53,035 53,377 45,151 52,069 40,584	1,419 (*) 1,138 1,643 5,986 87,329 31,661 1K,698 16,127 14,574 10,413 12,449 8,511	6,547 (*) 5,099 7,162 25,906 388,404 144,500 84,462 72,162 65,716 44,091 54,809 37,301	1,140 (*) 1,682 1,666 1,011 6,294 72,583 25,240 15,808 12,495 10,059 9,572 9,293	6,097 (*) 9,334 9,128 5,613 33,980 395,456 140,136 86,723 68,587 55,003 52,814 51,223
No adjusted gross income \$1 under \$1,000. \$2,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$7,000. \$5,000 under \$8,000. \$8,000 under \$8,000. \$8,000 under \$9,000. \$1,000 under \$10,000. \$11,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$12,000.	1,745 (*) 2,812 70,359 22,762 16,093 12,417 11,754 12,271 11,557 10,088 9,122 9,088 10,837 5,629	3,935 (*) 6,153 157,624 51,533 36,008 27,898 26,141 27,270 26,010 22,676 20,327 20,287 24,613 12,899	1,366 (*) 2,399 49,927 26,047 13,435 14,153 10,841 9,078 9,128 9,128 7,752 7,885 6,352 4,905 7,261	3,776 (*) b,602 136,363 71,488 36,614 38,915 29,492 25,008 24,864 20,914 21,616 17,430 13,323 19,913	2,491 1,183 (*) 4,576 100,050 35,652 23,485 19,727 15,313 15,217 12,830 14,998 11,669 11,257 10,684	8,855 4,068 (*) 15,730 346,296 126,533 83,065 68,574 53,035 53,377 45,151 52,069 40,584 38,629 37,231	1,419 (*) 1,138 1,643 5,986 87,329 31,661 1K,698 16,127 14,574 10,413 12,449 8,511 8,948 4,779	6,547 (*) 5,099 7,162 25,906 388,404 144,500 84,465 72,162 65,766 49,091 54,809 37,301 40,144 43,652	1,140 (*) 1,682 1,686 1,011 6,294 72,583 25,240 15,808 12,495 10,059 9,572 9,293 9,179 8,273	6,097 (*) 9,334 9,128 5,613 33,980 395,456 140,136 86,723 68,587 55,003 52,814 51,223 50,684 45,243
No adjusted gross income \$1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$3,000. \$3,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$8,000. \$9,000 under \$9,000. \$10,000 under \$10,000. \$11,000 under \$11,000. \$11,000 under \$11,000. \$12,000 under \$11,000. \$13,000 under \$11,000. \$13,000 under \$11,000.	1,745 (*) 2,812 70,359 22,762 16,693 12,417 11,754 12,271 11,557 10,088 9,122 9,088 10,337 5,629 9,672	3,935 (*) (-),153 157,624 51,533 30,008 27,898 26,141 27,270 26,010 22,676 20,327 20,287 24,613 12,899 21,610	1,366 (*) 2,399 49,927 26,047 13,435 10,841 9,078 9,128 7,752 7,885 6,352 4,905 7,261 5,103	3,776 (*) 6,602 136,363 71,488 36,614 38,915 29,492 25,008 24,864 20,914 21,616 17,430 13,323 19,913 13,914	2,491 1,183 (*) 4,576 100,050 35,652 23,485 19,727 15,313 15,217 12,830 14,998 11,669 11,257 10,684 9,393	8,855 4,068 (*) 15,730 346,296 126,533 83,065 68,574 53,035 53,377 45,151 52,069 40,584 38,629 37,231 32,182	1,419 (*) 1,138 1,643 5,986 87,329 31,661 18,698 16,127 14,574 10,913 12,449 8,511 8,948 9,779 8,979	6,547 (*) 5,099 7,162 25,906 388,404 144,500 84,461 72,162 65,716 44,091 54,809 37,301 40,144 43,652 38,781	1,140 (*) 1,682 1,686 1,011 6,294 72,583 25,240 15,808 12,445 10,059 9,572 9,293 9,179 8,273 6,697	6,097 (*) 9,334 9,128 5,613 33,980 395,456 140,136 86,723 68,587 55,003 52,814 51,223 30,684 45,243 36,841
No adjusted gross income \$1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$6,000. \$5,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000. \$11,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$13,000 under \$15,000. \$14,000 under \$15,000.	1,745 (*) 2,812 70,359 22,762 16,693 12,417 11,754 12,271 11,557 10,088 9,122 9,088 10,837 5,629 9,672	3,935 (*) (-),153 157,624 51,533 30,008 27,898 26,141 27,270 26,010 22,676 20,327 24,613 12,899 21,610	1,366 (*) 2,399 49,927 26,947 13,435 14,153 10,841 9,078 9,128 7,752 7,885 6,352 4,305 7,261 5,103	3,776 (*) b,602 136,363 71,488 36,614 38,915 29,492 25,008 24,864 20,914 21,616 17,430 13,323 19,913	2,491 1,183 (*) 4,576 100,050 35,652 23,485 19,727 15,313 15,217 12,830 14,998 11,669 11,257 10,684	8,855 4,068 (*) 15,730 346,296 126,533 83,065 68,574 53,035 53,377 45,151 52,069 40,584 38,629 37,231	1,419 (*) 1,138 1,643 5,986 87,329 31,661 18,698 16,127 14,574 10,413 12,449 8,511 8,948 4,779 8,799 8,979	6,547 (*) 5,099 7,162 25,906 388,404 144,500 84,461 72,162 65,716 44,091 54,809 37,301 40,144 43,652 38,781	1,140 (*) 1,682 1,666 1,011 6,294 72,583 25,240 15,808 12,445 10,059 9,572 9,293 9,179 8,273 6,697	6,097 (*) 9,334 9,128 5,613 33,980 395,456 140,136 86,723 68,587 55,003 52,814 41,223 50,684 42,243 36,841
No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$9,000. \$10,000 under \$10,000. \$11,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$12,000 under \$14,000. \$13,000 under \$15,000. \$14,000 under \$15,000. \$15,000 under \$15,000. \$15,000 under \$15,000. \$15,000 under \$15,000.	1,745 (*) 2,812 70,359 22,762 16,093 12,417 11,754 12,271 11,557 10,088 9,122 9,088 10,837 5,629 9,672 29,790 15,615 6,752	3,935 (*) 6,153 157,624 51,533 36,008 27,898 26,141 27,270 26,010 22,676 20,327 20,287 24,613 12,899 21,610 67,102 35,335 14,940	1,366 (*) 2,399 49,927 26,047 13,435 10,841 4,078 9,128 7,752 7,885 6,352 4,905 7,261 5,103	3,776 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	2,491 1,183 (*)76 100,050 33,652 23,485 19,727 12,830 14,998 11,569 11,257 10,684 9,393	8,855 4,068 4,71 15,730 346,296 126,533 83,065 68,574 53,035 53,377 45,151 52,008 36,629 37,231 32,182	1,419 (*) 1,138 1,643 5,986 87,329 31,661 1K,198 16,127 14,574 10,913 12,459 8,948 4,779 8,979	6,547 (*) 5,099 7,162 25,906 388,404 144,500 84,462 72,162 55,764 49,091 54,809 37,301 40,144 43,552 38,781	1,140 (*) 1,682 1,686 1,011 6,294 72,583 25,240 15,808 12,45 10,059 9,572 9,293 9,179 8,273 6,697 22,305 10,787 5,561	6,097 (*) 9,334 9,128 5,613 33,980 395,456 140,136 86,723 56,857 55,003 52,814 51,223 50,684 45,223 36,841
No adjusted gross income \$1 under \$1,000. \$2,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$7,000. \$5,000 under \$8,000. \$8,000 under \$8,000. \$8,000 under \$9,000. \$1,000 under \$10,000. \$11,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$12,000.	1,745 (*) 2,812 70,359 22,762 16,693 12,417 11,754 12,271 11,557 10,088 9,122 9,088 10,837 5,629 9,672	3,935 (*) (-),153 157,624 51,533 30,008 27,898 26,141 27,270 26,010 22,676 20,327 24,613 12,899 21,610	1,366 (*) 2,399 49,927 26,947 13,435 14,153 10,841 9,078 9,128 7,752 7,885 6,352 4,305 7,261 5,103	3,776 (*) 0,802 136,363 71,488 36,814 38,915 29,492 25,008 24,864 20,914 21,616 17,430 13,323 19,913 13,914 68,978 28,052	2,491 1,183 (*) 4,576 100,050 35,652 23,485 19,727 15,313 15,217 12,830 14,998 11,669 11,257 10,684 9,393	8,855 4,068 (*) 15,730 346,296 126,533 83,065 68,574 53,035 53,377 45,151 52,069 40,584 48,629 37,231 32,182	1,419 (*) 1,138 1,643 5,986 87,329 31,661 18,698 16,127 14,574 10,913 12,449 8,511 8,948 9,779 8,979 34,382 15,368	6,547 (*) 5,999 7,162 25,906 388,404 144,500 84,462 72,162 55,774 44,091 54,809 37,301 40,144 43,552 38,781 153,824 69,365	1,140 (*) 1,682 1,686 1,011 6,294 72,583 25,240 15,808 12,495 10,059 9,572 9,293 9,179 8,273 6,697	6,097 (*) 9,334 9,128 5,613 33,980 395,456 140,136 86,723 68,587 55,003 52,814 51,223 30,684 45,243 36,841
No adjusted gross income \$1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$3,000. \$3,000 under \$5,000. \$5,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$8,000. \$9,000 under \$9,000. \$9,000 under \$10,000. \$11,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000. \$15,000 under \$25,000. \$25,000 under \$25,000. \$25,000 under \$30,000. \$25,000 under \$30,000. \$30,000 under \$30,000. \$30,000 under \$30,000. \$30,000 under \$30,000.	1,745 (*) 2,812 70,359 22,762 16,693 12,417 11,754 12,271 11,557 10,088 9,122 9,088 10,837 5,629 9,672 29,790 6,752 6,752 6,753 6,873 1,665	3,935 (*) (*) (*) (*),153 157,624 51,533 36,008 27,898 26,141 27,270 26,010 22,676 20,327 24,613 12,899 21,610 67,102 35,335 14,940 15,382 3,667	1,366 (*) 2,399 49,927 26,047 13,435 14,153 10,841 4,078 9,128 7,752 7,885 6,352 4,909 7,261 5,103 25,257 10,282 7,055 6,084	3,776 (*) b,602 136,363 71,488 36,614 38,915 29,492 25,008 24,864 20,914 21,616 17,430 13,323 19,913 33,914 68,978 28,052 19,538 16,896 5,042	2,491 1,183 (*) 4,576 100,050 35,652 23,485 19,727 15,313 15,217 12,830 11,669 11,257 10,684 9,193 39,555 18,184 9,271 12,292 3,066	8,855 4,068 (*) 15,730 346,296 126,533 83,065 68,574 53,035 53,377 45,151 52,069 40,884 38,629 37,231 32,182 137,163 14,101 13,208 42,064 10,670	1,419 (*) 1,138 1,643 5,986 67,329 31,661 114,672 14,574 10,913 12,449 8,511 8,948 4,779 8,979 34,382 15,388 8,998 8,031	6,547 (*) 5,099 7,162 25,906 388,404 144,500 84,462 72,162 55,766 40,091 37,301 40,114 43,552 38,781 153,824 69,365 40,499 36,004	1,140 (*) 1,682 1,686 1,011 6,294 72,583 25,240 15,808 12,495 10,059 9,572 9,293 9,179 8,273 6,697 22,305 10,787 5,561 8,759	6,097 (*) 9,334 9,128 5,613 33,980 395,456 140,136 86,723 68,587 55,003 52,814 51,223 50,684 45,243 36,841 112,384 59,859 30,476
No adjusted gross income \$1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000. \$11,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$13,000. \$13,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$20,000. \$20,000 under \$30,000. \$20,000 under \$30,000. \$350,000 under \$30,000. \$350,000 under \$30,000. \$350,000 under \$30,000. \$350,000 under \$10,000.	1,745 (*) 2,812 70,359 22,762 16,093 12,417 11,754 12,271 11,557 10,088 9,122 9,088 10,837 5,629 9,672 29,790 15,615 6,752 6,873 1,625	3,935 (*) (-),153 157,624 51,533 36,008 27,898 26,141 27,270 26,010 22,676 20,327 20,267 24,613 12,899 21,610 67,102 35,335 14,940 15,382 3,667	1,366 (*) 2,399 49,927 26,047 13,435 14,153 10,841 4,078 9,128 7,752 4,905 7,261 5,103 25,257 10,282 7,055 6,084 1,831 177 50 6	3,776 (*) 6,602 136,363 71,488 36,614 38,915 29,492 25,008 24,864 20,914 21,616 17,430 13,323 19,913 33,914 68,978 28,052 19,538 16,896 5,042	2,491 1,183 (*)76 100,050 35,652 23,485 19,727 15,313 15,217 12,830 14,998 11,569 11,257 10,684 9,393 39,555 18,184 9,271 12,292 3,066	8,855 4,068 4,068 4,068 4,068 15,730 346,296 126,533 3,777 45,151 52,068 38,629 37,231 32,182 137,163 61,013 32,908 42,664 10,670	1,419 (*) 1,138 1,043 5,986 87,329 31,661 1K,198 16,127 14,574 10,913 12,449 8,511 8,948 4,779 34,382 15,368 8,998 8,031 2,523 388 88	6,547 (*) 5,099 7,162 25,906 388,404 144,500 84,462 72,162 55,766 40,091 54,809 37,301 40,144 43,552 38,781 151,824 69,365 40,499 36,004 11,437	1,140 (*) 1,682 1,680 1,011 6,294 72,583 25,240 15,808 12,495 10,059 9,572 9,293 9,179 8,273 6,697 22,305 10,787 5,561 8,759 2,210	6,097 (*) 9,334 9,128 5,613 33,980 395,456 140,136 86,723 68,587 55,003 52,814 51,223 50,684 45,243 36,841 122,384 59,859 30,476 48,307 12,103 2,162
No adjusted gross income \$1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$8,000. \$9,000 under \$9,000. \$11,000 under \$10,000. \$11,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$12,000 under \$14,000. \$12,000 under \$15,000. \$12,000 under \$10,000. \$12,000 under \$10,000. \$13,000 under \$10,000. \$14,000 under \$10,000. \$15,000 under \$20,000. \$20,000 under \$20,000. \$20,000 under \$20,000. \$25,000 under \$20,000. \$25,000 under \$20,000. \$25,000 under \$20,000. \$200,000 under \$20,000.	1,745 (*) 2,812 70,359 22,762 16,093 12,417 11,754 12,271 11,557 10,088 9,122 9,088 10,837 5,629 9,672 29,790 15,615 6,752 6,873 1,625 308 644	3,935 (*) 6,153 157,624 51,533 36,008 27,898 26,161 22,270 26,010 22,676 20,327 20,287 24,613 12,899 21,610 67,102 35,135 14,940 15,135 14,940 15,135 14,940	1,366 (*) 2,399 49,927 26,047 13,435 10,841 4,075 7,752 7,885 6,352 4,905 7,261 5,103 25,257 10,282 7,055 6,084 1,831	3,776 (*) b,602 136,363 71,488 36,614 38,915 29,492 25,008 24,864 20,914 21,61b 17,430 13,323 19,913 33,914 68,978 28,052 19,538 16,896 5,042	2,491 1,183 (*) 4,576 100,050 35,652 23,485 19,727 15,313 15,217 12,830 11,669 11,257 10,684 9,193 39,555 18,184 9,271 12,292 3,066	8,855 4,068 (*) 15,730 346,296 126,533 83,065 68,574 53,035 53,377 45,151 52,069 40,884 38,629 37,231 32,182 137,163 14,101 13,208 42,064 10,670	1,419 (*) 1,138 1,043 5,986 87,329 31,661 114,574 10,913 12,449 8,511 8,948 4,779 8,979 34,382 15,368 8,998 8,031 2,523 388	6,547 (*) 5,099 7,162 25,906 388,404 144,500 84,462 72,162 55,716 44,091 37,301 40,144 43,552 38,781 153,824 69,365 40,499 36,004 11,437	1,140 (*) 1,682 1,686 1,011 6,294 72,583 25,240 15,808 12,495 10,059 9,772 9,293 9,179 8,273 6,697 22,305 10,787 5,561 8,759 2,210	6,097 (*) 9,334 9,128 5,613 33,980 395,456 140,136 86,723 68,587 55,003 50,684 45,243 36,841 122,384 59,859 30,476 48,307 12,103
No adjusted gross income \$1 under \$1,000. \$2,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$3,000. \$3,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$8,000. \$9,000 under \$9,000. \$10,000 under \$10,000. \$11,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000. \$15,000 under \$20,000. \$25,000 under \$30,000. \$25,000 under \$30,000. \$25,000 under \$10,000. \$100,000 under \$10,000. \$100,000 under \$10,000. \$100,000 under \$200,000. \$250,000 under \$500,000. \$250,000 under \$500,000.	1,745 (*) 2,812 70,359 22,762 16,093 12,417 11,754 12,271 11,557 10,088 9,122 9,088 10,837 5,629 9,672 29,790 15,615 6,752 6,873 1,625 308 64 11 14,606	3,935 (*) 6,153 157,624 51,533 36,008 27,898 26,161 27,270 26,010 22,676 20,327 20,287 24,613 12,899 21,610 67,102 35,335 14,940 15,382 3,667 144 24 (1) 257,140	1,366 (*) 2,399 49,927 26,047 13,435 14,153 10,841 4,078 9,128 7,752 7,885 6,352 4,905 7,261 5,103 25,257 10,282 7,055 6,088 1,831 177 50 6	3,776 (*) 0,602 136,363 71,488 36,614 38,915 29,492 25,008 24,864 20,914 21,616 17,430 13,323 19,913 31,914 68,978 28,052 19,538 16,896 5,042 478 140 16	2,491 1,183 (*) 4,576 100,050 33,652 23,485 19,727 12,830 14,998 11,257 10,684 9,393 39,555 18,184 9,271 12,292 3,066 486 78	8,855 4,068 (*) 15,730 346,296 126,533 83,065 68,574 53,035 53,377 45,151 52,069 13,2,388 132,182 137,163 05,013 12,088 42,684 10,670 1,696 267 56 11	1,419 (*) 1,138 1,043 5,986 87,329 31,661 1K,698 16,127 14,574 10,413 12,491 8,948 4,779 8,979 34,382 15,368 8,988 8,988 8,031 2,523 388 88 6 6 3	6,547 (*) 5,099 7,162 25,906 388,404 144,500 84,462 72,162 55,716 44,091 54,809 37,301 40,144 43,552 38,781 153,824 69,365 40,499 36,004 11,437 389 28 134	1,140 (*) 1,682 1,686 1,011 6,294 72,583 25,240 15,808 12,445 10,059 9,572 9,293 9,179 8,273 6,697 22,305 10,787 5,561 8,759 2,210 193 400 7 11,201	6,097 (*) 9,334 9,128 5,613 33,980 395,456 140,136 86,587 55,003 52,813 50,684 45,243 36,841 122,384 59,859 30,476 48,307 12,103 2,162 219 36
No adjusted gross income \$1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$6,000. \$5,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$10,000 under \$10,000. \$11,000 under \$11,000. \$11,000 under \$12,000. \$11,000 under \$13,000. \$11,000 under \$13,000. \$11,000 under \$15,000. \$11,000 under \$10,000. \$11,000 under \$10,000. \$10,000 under \$10,000. \$10,000 under \$10,000. \$10,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$20,000. \$20,000 under \$30,000. \$10,000 under \$20,000. \$200,000 under \$20,000. \$200,000 under \$20,000.	1,745 (*) 2,812 70,359 22,762 16,693 12,417 11,754 12,271 11,557 10,088 9,122 9,088 10,837 5,629 9,672 29,790 15,615 6,752 29,790 16,615 6,752 308 64 11	3,935 (*) (-),153 157,624 51,533 36,008 27,898 26,141 27,270 26,010 22,676 20,327 24,613 12,849 21,610 67,102 35,335 14,940 15,382 3,667	1,366 (*) 2,399 49,927 26,047 13,435 14,153 10,841 4,078 9,128 7,752 4,903 7,885 6,352 4,903 7,261 5,103 25,257 10,282 7,055 6,084 1,831 177 50 6 (*)	3,776 (*) b,602 136,363 71,488 36,614 38,915 29,492 25,008 24,864 20,914 21,61b 17,430 13,323 19,913 13,914 68,978 28,052 19,538 16,896 5,042	2,491 1,183 (*) 4,576 100,050 33,652 23,485 19,727 15,313 15,217 12,830 11,669 11,257 10,684 9,193 39,555 18,184 9,271 12,292 3,006	8,855 4,068 (*) 15,730 346,296 126,533 83,065 68,574 53,035 53,377 45,151 52,069 37,231 32,182 137,163 10,1013 2,308 42,064 42,064 10,670 1,696 267 56	1,419 (*) 1,138 1,043 5,986 87,329 31,661 116,127 14,574 10,413 12,449 8,511 8,948 4,779 8,979 34,382 15,368 8,998 8,031 2,523	6,547 (*) 5,099 7,162 25,906 388,406 144,500 84,462 72,162 55,7nh 44,091 37,301 40,144 43,552 38,781 153,824 69,365 40,499 36,004 11,437 1,747 389 28 28	1,140 (*) 1,682 1,686 1,011 6,294 72,583 25,240 15,808 12,495 10,059 9,572 9,293 9,179 8,273 6,697 22,305 10,787 5,561 8,759 2,210	6,097 (*) 9,334 9,128 5,613 33,980 395,456 140,136 86,723 68,587 55,003 52,814 51,223 50,684 45,243 36,841 122,384 55,859 30,476 48,307 12,103

Footnotes at end of table.

Table 1.12 - Returns With Business or Profession Net Profit by Size of Business or Profession Net Profit and Adjusted Gross Income-Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

	Size of business or profession net profitContinued									
Size of adjusted gross income		000 \$7,000	\$7,0 under \$		\$8, under		\$9,0 under \$	000 010,000	\$10 under	,000 \$15,000
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total	211,058	1,365,886	198,501	1,487,600	166,235	1,410,576	143,482	1,358,742	446,765	5,464,795
No adjusted gross income. \$1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	1,236	5,319 7,821 (*)	917	6,928 20,063	841 (*) (*) (*) (*) 600	7,138 (*) (*) (*)	(*) (*) (*) (*)	866 (*) (*) (*) (*)	1,400	17,490 16,368 18,042
		12,488	(*)	(+)	,	5,097	(+)	(*)	,	
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	4,410 64,156 24,481 13,037 13,289	28,244 414,727 160,573 84,515 85,955	2,806 5,245 62,800 23,230 15,792	20,920 38,684 468,269 175,299 118,326	52,257	13,690 9,715 61,255 440,564 171,098	(*) (*) 1,902 3,263 46,782	(*) (*) 17,838 30,732 440,545	(*) 1,655 2,050 2,802 7,627	(*) 18,810 22,025 32,538 84,339
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	9,806 8,592 8,724 6,340 8,258	63,711 55,165 56,645 41,165 53,507	8,780 7,537 7,224 7,449 3,276	66,063 56,061 54,749 56,463 24,723	6,406 5,590	79,262 95,930 54,525 47,673 71,624	14,300 13,247 9,427 6,069 5,194	136,617 126,713 89,388 57,696 49,242	42,441 48,102 51,960 47,014 45,597	455,733 545,404 626,123 593,383 605,859
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$100,000.	20,470 9,978 5,128 7,729 2,034	131,776 63,932 32,898 50,144 13,108	25,126 10,745 5,356 6,508 1,724	188,704 81,019 39,918 48,771 13,017	4,388 7,079	160,406 74,866 37,237 60,079 14,024	18,360 9,438 4,772 6,415 1,556	173,050 89,585 45,193 61,156 14,688	92,430 43,128 22,048 26,403 7,136	1,170,833 534,682 279,915 328,050 88,921
\$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	362 61 8 4	2,347 395 52 26	303 63 5	2,261 483 39	214 35 5	1,812 297 43	260 62 3 3	2,477 587 29 29	972 194 20 11	12,003 2,438 256 134
Returns under \$5,000. Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000. Returns \$15,000 or more.	4,191 119,373 41,720 45,774	27,002 774,015 270,192 294,677	4,532 109,873 34,266 49,830	33,831 821,498 258,059 374,212	82,276	16,478 696,323 349,014 348,765	872 53,504 48,237 40,869	8,264 504,028 459,655 386,793	4,216 15,093 235,114 192,342	51,899 169,163 2,826,502 2,417,232
			Size	of busine	ss or profe	ssion net pr	rofitConti	nued		
Size of adjusted gross income	\$15,0 under \$2	000	\$20,00 under \$25		\$25.0 under \$5		\$50,00 under \$10	00,000	\$100,000	от тоте
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total.	247,963	4,279,057	155,349	3,465,224	292,717	10,035,196	86,991	5,673,408	14,972	2,461,727
No adjusted gross income. \$1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	324 (*) (*)	5,458 (*) (*) (*) (*) 12,198	894 (*) (*) (*) (*) (*) (*)	19,800 (*) (*) (*) (*) (*) (*)	955 (*) (*) (*) 1 201	33,560 (*) (*) (*) 6,465	(*) (*) (*) (*) (*) (*)	31,158 (*) (*) (*) (*) (*)	252 (*) (*) (*) (*) (*) (*)	53,931 (*) (*) (*) (*) (*) (*)
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	030	14,537 11,659 (*)	(*) (*) (*) (*)	(*) (*) (*) (*)	(*) 304 547	(*) 9,346 17,770	87	5,836	(*) (*) (*) (*)	(*) (*) - (*) (*)
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	1,026 336 1,831 2,165 4,669	17,697 5,329 30,236 34,801 76,031	22/	16,828 5,001	(*)	8,210 (*) 18,958 (*)	(*)	6,894 (*)	(*)	(*) (*) - (*)
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$100,000.	129,249 53,586 21,883 22,769 6,065	2,198,880 949,193 386,119 397,616 196,501	9,698 75,843 32,101 28,204 6,055	207,754 1,676,190 731,608 636,092 136,023	9,705 \$4,890 180,466	88,611 274,350 1,548,898 6,405,315 1,484,780	262 368 352 9,671 68,964	15,868 24,339 20,544 542,375 4,511,833	33 47 74 246 2,014	4,499 6,591 10,873 34,076 251,549
\$100,000 under \$200,000. \$200,000 under \$500.000. \$500,000 under \$1,000,000. \$1,000,000 or more.	909 166 24 4	15,908 2,905 415 71	627 142 9 5	14,173 3,158 197 112	369 45	95,819 13,351 1,591 650	6,054 455 34 19	466,899 33,497 2,394 1,450	9,523 2,286 291 138	1,247,452 532,982 139,706 169,540
Return under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000.	1,549 1,732	27,518 29,837	1,039 651	22,945 15,142		50,469 27,488	526 107	35,647 7,180	285 (*)	59,708 (*)

^(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals. Included in next above shown adjusted gross income class.

NOTE: Detail may not add to total because of rounding.

Toble 1.13 —Returns With Business or Profession Net Loss by Size of Business or Profession Net Loss and Adjusted Gross Income

- [All figures are estimate, him	Sumples	The least with a	2.5	thousands		
			Size of	business or	profession	net less
	1 Number of	Burctness	S1 und	er \$1,000	\$1.000 a	inder 55,000
Size of adjusted gross income or definit	n turus	profession		1	+	1
		net boss	Number	Amount	Number	Amount
	ł	İ	returns		returns	, account
		123	(3)	141	15)	[6]
Grand total	1, 6,086	,,834,588	869,969	151,748	703,761	1,622,664
		,,.		771,1411	7.03,777	1,1120,1110
Returns with adjusted gross income, total	. Sun, 404	4,170,375	822,716	329,519	617,832	1,399,409
\$1 under \$1,000 \$5,000 under \$10,000	2*1,*11	578, 676	133,110	13,299	122,266	294,833
510,000 under \$15,000.	101, 101 100, 141	2012, 803 2014, 803		72,696 8-,177	145,707	341,129 298,861
\$15,000 under \$20,000	133,605	319,203	141,641	56,218	93,397	199,804
\$25,000 under \$50,000	131,000	109,913 15,581		28,959 29,710	50,846	107,812
\$50,000 under \$100,000 \$100,000 or more	28,104	164,746 _+3,371	8,598	1,6Hu 776	11,435	28,652
						6,887
SO under \$5,000	206,777	1,664,215	45,134	22,229	85,929 80,855	221,253
\$5,000 under \$10,000,	25,802	218,662	1,050	335	2,845	7,649
\$10,000 under \$15,000 \$15,000 under \$50,000	10.384 14.1°h	143,652 368,720	8n-4	3h1	1,197	2,064
\$50,000 undoe \$100,000	2,310	119.891	1-7	55	2×6	613
\$100,000 or more	1,925	349,956	5.9	29	172	486
	S12	e of busine	ss or profe	ssion net lo	ssContir	iued
	15,000 unde	r \$10,000	\$10,000 u	nder \$15,000		5,000 \$20,000
	Number		Number		Number	*20,000
Size of adjusted gross income or deficit	nt returns	Amount	of leturns	Amount	of returns	Amount
	(2)	(8)	191	(19)	(11)	(12)
Grand total	124,512	854,578	31,539	378,933	13,594	232,454
Returns with idjusted gross income.						
total	87,101	393,526	17,347	208,022	5,484	102,372
\$1 under \$5,000 \$5,000 under \$10,000	21,845	151,812	2,789 3,310	31,940 38,574	98h 1,225	16,544
\$10,000 under \$15,000	14,609	96,151	2,132	25,870	738	12,437
\$15,000 under \$20,000 \$20,000 under \$25,000	9,464	54,901 24,843	1,994	24,134 14,350	719	11,570
\$25,000 under \$50,000	16,846	75,206	3,731	45,155	904	15,450
\$50,000 under \$100,000 \$100,000 or more	3,925 1,64+	27,822 11,759	1,540 787	18,307	869 5-3	14.924 4.418
Defeate votures and						
Deficit returns, total	37,404 [4,456	261,052	14,142 4,441	170,911	7,610	130,082
\$5,000 under \$10,000 \$10,00 under \$15,000	15,645	113,073	4,009	47,477	1.47.	24,705
\$15,000 under \$50,000,	734 674	4,44	4.657 820	58,636 10,217	2,808	46,394 38,637
\$50,000 under \$100,000 \$100,000 or more	. 0.2	1,531	127	1,513	(*)	(* ;
2100,000 01 1811011111		1,089	чн	1,0%4	48	⊬19
	2 1 2 1	of busines	s or prote-	ston net lo	ssContin	ued
	:=9,000 und	er 550 ,00 0	\$50,000 und	er \$100,000	\$100,000	or more
	Number		Number	_	Number	
Size of adjusted gross income or defirst	returns	Amount	returns	Amount	of returns	Amount
	(13)	(1+)	(15)	(ln)	(17)	(18)
Grand total	18.4"	511,.20	3,105	25+,577	2,234	h02.387
Returns with adjusted gross income,	7 - 10	119 1.	1 6 11	105	.	212
total \$1 under \$5,000	7,510 686	218,455	1,521	105,6hu	8+6	213,409
\$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$.0,000 \$20,000 under \$.5,000	39"	16,104 34,552	105	6,824	48	8,921
\$15,000 under \$.0,000	1,	10,024	(*)	(≠)	25	5,919
\$15,000 under \$.0,000	55H 1,6Hd	15,966	153	9,413 ' 23,768	34	6,798
\$30,000 inder \$100,000	1.200	44,350	305	22,237	111	19,743
\$100,000 or more	1,2	19,080	445	1++hhh	481	141,292
Deticit returns, total	10,852	318,745	2,184	148,913	1,388	388,978
\$0 under \$5,000 \$5,000 under \$10,000	558 644	14,761 17,250	102	6,618	3.2	5,241
\$10,000 under \$15,000	965	26,054	(*)	(*)	48	7,068
\$15,000 under \$50,000	300	242, 403 11,439	1,045	46,505 72,025	135	23,637
\$100,000 or more	2013	6,988	-15	18,716	954	32,287 320,7+5
				1	-	

^(*) Estimate is not shown separated, so augy of the small number of sample returns on which it was based. However, the data are included in the appropriate totals. Note: Detail may not add to rotal bacops of rounding

Individual Returns/1974 • Returns Filed and Sources of Income Table 1.14 — Returns With Farm Net Profit by Size of Form Net Profit and Adjusted Gross Income

[All figures are estimates based on samples--money amounts are in thousands of dollars]

[INT TABLES SEE COLUMN	based on samplesmoney amounts are in thousands of dollars; Size of farm net profit										
	Farm ne	t profit	\$1 unde		\$500 unde:	-	\$1,000 und	er \$1,500	\$1,500 under	r \$2,000	
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Total	1,370,146	11,395,684	229,230	53,186	123,576	93,527	88,435	107,548	74,181	128,495	
No adjusted gross income \$1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	5,853 62,742 72,828 85,569 78,413	30,697 31,314 84,016 128,582 176,699	502 41,523 24,149 20,820 11,162	169 11,073 4,574 3,636 3,086	20,508 14,751 12,015 7,091	(*) 14,976 11,648 8,897 5,469	(*) (*) 19,791 6,877 9,712	(*) (*) 24,047 8,568 11,508	(*) 10,200 11,652 6,520	(*) - 17,194 20,587 12,243	
\$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$9,000.	74,862 76,454 53,614 60,647 47,793 42,332	206,945 208,127 193,554 262,749 242,809 191,634	8,702 20,173 4,114 11,080 6,092 3,679	1,591 5,450 733 2,679 1,355 985	5,310 5,292 1,896 3,783 3,154	3,452 1,392 3,013 3,007	4,356 3,866	5,515 4,566 6,805 2,058 4,822 8,253	10,105 3,592 8,744 (*) 1,079 (*)	6,127 14,936 (*) 1,868 (*)	
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	42,776 49,158 49,628 49,590 41,299	221,970 300,283 301,530 280,762 286,629	7,004 3,533 6,514 13,811 7,108	1,466 598 1,612 3,698 1,362	7,032 5,904 4,412 (*)	5,085 4,613 3,048 (*)	(*) { 4,304 (*) { 3,189 (*)	5,132 (*) 3,954 (*)	2,750 1,870 (*)	4,901 3,240 (*)	
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$100,000.	164,253 100,626 65,515 100,803 36,808	1,446,756 1,130,272 1,088,037 2,422,401 1,558,284	19,789 10,902 2,293 3,788 2,065	5,332 2,177 417 684 395	8,270 5,322 3,92b 1,925 624	6,416 4,111 3,263 1,410 426	3,604	10,718 4,712 724 3,135 558	6,172 4,109 2,151 510	10,721 7,002 3,720 896	
\$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	7,182 1,228 126 47	469,897 116,001 11,521 4,215	358 59 6 4	99 13 1 1	11 0	191 46 7	(*) 6	201 (*)	145 33 5	253 61 8	
Returns under \$5,000 Returns \$0,000 under \$10,000 Returns \$10,000 under \$15,000 Returns \$15,000 or more	380,267 280,840 232,451 476,588	658,254 1,098,873 1,391,173 8,247,384	106,858 45,138 37,970 39,264	24,129 11,201 8,736 9,115	61,539 17,392 24,261 20,354	46,275 13,272 18,109 15,870	41,242 21,935 8,726 16,532	50,348 26,504 10,609 20,088	38,759 17,039 5,259 13,125	67,419 29,151 9,264 22,663	
	Size of farm net profitContinued										
Size of adjusted gross income	\$2,000 un Number of	der \$2,500	\$2,500 un	der \$3,000	\$3,000 un	der \$4,000	-	der \$5,000	\$5,000 und	er \$6,000	
	returns	Amount	returns	Amount	returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
Total	58,371	131.185	36,585	155,189	87,176	309,901	68,795	309,775	65,185	357,085	
No adjusted gross income. \$1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	(*) (*) 18,936 3,869 5,105	(*) (*) 41,905 8,614 11,834	(*) (*) (*) 14,290 13,630 3,428	(*) (*) (*) 39,061 37,908 9,170	574 (*) (*) (*) 26,026 10,691	2,023 (*) (*) (*) (*) 90,392 36,329	562 (*) (*) - (*) 25,659	2,470 (*) (*) (*) (*) 113,428	(*)	(*) - - - (*)	
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	3,897	15,593 8,536 3,177	3,761 3,142 3,345	10,510 3,380 8,808	11,550 4,665 1,306 2,899 2,012	40,470 16,668 4,628 9,947 7,065	5,565 2,270 2,500	22,048 26,433 10,213 11,293 21,184	4,396	103,362 45,674 23,872 32,174 8,875	
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	3,420 2,911 (*)	7,622 6,657 (*)	{} {} (*) (*)	3,704 (*) (*)	{ } 3,047 6,996 (*)	10,707 24,059 (*)	2,730 6,264 2,523	12,357 27,772 11,101	{ 1,945 (*) 5,001 (*) (*)	10,882 (*) 27,776 (*) (*)	
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$100,000.	1,852 3,761 (*) 572 554	4,163 8,174 (*) 1,303 1,262	5,276 1,822 (*) 1,530 243	14,646 4,931 (*) 4,265 688	11,219 2,400 1,878 1,174 384	39,025 8,144 6,466 4,179 1,332	(+)	10,642 19,437 (*) 8,195 2,867		30,720 19,333 6,721 5,790 3,448	
\$100,000 under \$200,000. \$200,000 under \$590,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	10h 36 4	243 82 9	155	424 49	{ 257 45 } 6	887 161 21	130 37 5	603 165 24	(*) (*)	743 (*)	
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000. Returns \$15,000 or more.	29,598 12,168 9,247 7,358	66,236 27,306 21,321 16,322	32,051 10,248 4,299 9,987	87,990 28,197 11,464 27,535	38,29 \ 22,432 11,086 17,363	132,277 78,778 38,581 60,264		117,964 91,171 51,231 49,410	1,679 39,053 12,253 12,200	8,730 213,958 67,542 66,857	

Footnotes at end of table.

Individual Returns/1974 • Returns Filed and Sources of Income Table 1.14 — Returns With Farm Net Profit by Size of Farm Net Profit and Adjusted Gross Income—Continued

[All figures are estimates based on sample -- money amounts are in thousands of dufface,

				Size of	turm net pr	stat - nit	rage f			
Size of adjusted gross income	\$6,000 and	et \$7,000	\$7,000 un	der 58,000	\$8,000 an	der <9,000	59,000 und	er \$10,000	\$10,000 und	er \$15,000
	Number of returns	Amount	Number of returns	Amount	Number of seturns	Amount	Number of returns	Amount	Sumber of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total	0,810	264,410	44,437	369,658	34,202	291,785	39,023	372,103	123,317	1,524,651
No adjusted gross income	(A) (*)	(%) (A)	(*,	(+)	-	-	(*)	(*)	(*)	5,737
\$1,000 under \$2,000.	(*)	(*)	(#)	(*)	-	-	-	-	(*)	(*)
\$3,000 under \$4,000. \$4,000 under \$5,000.	-	-	-	-	(*) (*)	(*)	-	-	-	-
\$5,000 under \$6,000	(*)	141	(+)	(*) (*)	(*)	(*) (*)	(*) (*)	(*)	-	-
\$7,000 under \$8,000. \$8,000 under \$9,000.	7,675 11,331 2,316	48,909 73,921 14,854	16,633	122,325	(*) 8,570	(*) 71,687	(%)	(*)	(*)	()
\$9,000 under \$10,000	1,834	12,211	2,408	17,617	3,320	29,422	6,659	63,719	1	7,845
\$10,000 under \$11,000. \$11,000 under \$12,000.	1,8%	11,416	3,481	25,957	4,865 J 5,791	42,261 50,436	9,070 6,172	86,502 59,283	1,692 11,055	18,239 122,361
\$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	4,033	18,822 7,580	1,910 3,260	14,195 25,152	1,531	(A) 12,942	3,196 1,163	30,413 14,045	16,006 14,304	190,992 171,859
							1,343	12,761	14,105,	182,234
\$15,000 under \$20,000.	5,113 2,700	32,473 17,243	3,323 1,311	25,498 9,811	3,471 1,741	29,649 14,028	5,689 2,313	54,317 21,499	37,518 11,905	490,684 144,006
\$25,000 under \$30,000 \$30,000 under \$50,000. \$50,000 under \$100,000.	1,360	(*) 8,733	(*) 3,989	(*) 29,675	1,275	(*) 10,851	(*) 1,563	(*) 14,871	6,362 5,817	80,559 68,600
\$100,000 under \$100,000. \$100,000 under \$200,000.	133	3,454 866	200	750	457 78	3,866	379	3,579	1,190	14,752
\$200,000 under \$500,000. \$500,000 under \$1,000,000.	(A)	(*)	17	129	1. 26	322	76	/19 49	72	3,395 9 2 2 76
\$1,000,000 or more	-		-	-	' } '	24	1 -	-	3 1	36
Returns under \$5,000	92 23,575	588 152,584	280 30,264	2,148 225,379	(*) 12,631	(*) 106,138	7,006	(*) 66,907	2,293 708	28,030 7,906
Returns \$10,000 under \$15,000. Returns \$15,000 or more.	5,835 11,308	38,318 71,919	8,651 10,242	65,305 76,828	12,790 8,464	110,824 72,241	21,144 10,856	202,003 103,031	57,162 63,154	485,685 40 3, 030
				Size of	farm net p	rofit Cont	inued			
Size of adjusted gross income		,00 0 \$20,000		Size of ,000 \$25,000	\$25	,000 \$50,000	\$50	,000 100,000	\$100,900	or more
Size of adjusted gross income	under Number of		Number of	,000	\$25 under Number of	,000	\$50 under \$ Number of	,000 100,000 Amount	Number of	or more
Size of adjusted gross income	under	\$20,000	under	,000 \$25,000	\$25 under	,000 \$50,000	\$50 under \$	100,000		Amount
Size of adjusted gross income	Sumber of returns	\$20,000 Amount	Number of returns	,000 \$25,000 Amount	\$25 under Number of returns	,000 \$50,000 Amaunt	\$50 under \$ Number of returns	Amount	Number of returns	
Total. No adjusted gross income.	Sumber of returns	\$20,000 Amount (32)	Number of returns (33) 45,341 (*)	,000 \$25,000 Amount (34) 1,035,483	\$25 under Number of returns (35) 81,591	,000 \$50,000 Amount (36) 2,745,371	\$50 under \$ Number of returns (37)	Amount (38)	Number of returns	Amount (40)
Total. No adjusted gross income. Sl under \$1,000. Sl,000 under \$2,000.	under	\$20,000 Amount (32) 1,360,365	Number of returns (33)	,000 \$25,000 Amount (34) 1,035,483	\$25 under Number of returns (35) 81,591 204 (*)	,000 \$50,000 Amount (36)	\$50 under \$ Number of returns (37) 20,004	(38)	Number of returns (39)	Amount (40)
Total. No adjusted gross income. \$1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	Sumber of returns (31) 78,526	(32) 1,360,365	Number of returns (33) 45,341 (*)	,000 \$25,000 Amount (34) 1,035,483	\$25 under Number of returns (35) 81,591	,000 \$50,000 Amount (36) 2,745,371	\$50 under \$ Number of returns (37) 20,004	(38) 1,296,140 2,428	Number of returns (39)	Amount (40)
Total No adjusted gross income. Sl under \$1,000. Sl,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	under Bumber of returns (31) 78,526 (*)	(32) 1,360,365 (*)	Number of returns (33) 45,341 (*)	,000 \$25,000 Amount (34) 1,035,483	\$25 under Number of returns (35) 81,591 204 (*)	,000 \$50,000 Amount (36) 2,745,371 7,911 (*)	\$50 under \$ Number of returns (37) 20,004 35 (*)	(38) 1,296,140 2,428 (*)	Number of returns (39)	Amount (40)
Total No adjusted gross income. \$1 under \$1,000. \$3,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$3,000. \$4,000 under \$4,000. \$5,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$7,000.	under Bumber of returns (31) 78,526 (*)	(32) 1,360,365 (*)	Number of returns (33) 45,341 (*)	,000 \$25,000 Amount (34) 1,035,483	\$25 under Number of returns (35) 81,591 204 (*)	,000 \$50,000 Amount (36) 2,745,371	\$50 under \$ Number of returns (37) 20,004 35 (*)	(38) 1,296,140 2,428 (*)	Number of returns (39) 3,361 15	Amount (40) 490,830 2,978
Total No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$6,000	under Number of returns (31) 78,526 (*) (*) (*)	\$20,000 Amount (32) 1,300,365 (*) (*)	Number of returns (33) 45,341 (*)	,000 \$25,000 Amount (34) 1,035,483	\$25 under Number of returns (35) 81,591 (*)	,000 \$50,000 Amount (36) 2,745,371 (*)	\$50 under \$ Number of returns (37) 20,004 35 (*)	(38) 1,296,140 2,428 (*)	Number of returns (39) 3,361	Amount (40) 490,830 2,978
Total. No adjusted gross income. \$1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$5,000. \$5,000 under \$6,000. \$7,000 under \$0,000. \$8,000 under \$9,000. \$8,000 under \$9,000. \$8,000 under \$10,000. \$10,000 under \$11,000.	under Sumber of returns (31)	Amount (32) 1, 360, 365 (*) (*) (*) (*) (*) (*) (*) (*	Number of returns (33) (45,341 (*) (*)	,000 \$25,000 Amount (34) 1,035,483	\$25 under Number of returns (35) 81,591 204 (*) (*) (*) (*)	,000 \$50,000 Amount (30) 2,743,371 7,911 (*) 	\$50 under \$ Number of returns (37) 20,004 35 (*) (*)	(38) 1,296,140 2,428 (*) (*)	Number of returns (39) 3,361 15	Amount (40) 490,830 2,978
Total. No adjusted gross income. \$1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$5,000. \$5,000 under \$7,000. \$5,000 under \$8,000. \$8,000 under \$8,000. \$8,000 under \$8,000. \$10,000 under \$1,000. \$10,000 under \$11,000. \$11,000 under \$11,000. \$12,000 under \$12,000.	under Sumber of returns (31)	(32) 1, JbU, J65 (*) (*) (*) (*) (*)	Number of returns (33) 46,341 (*) (*)	,000 \$25,000 Amount (34) 1,035,483 (*) (*)	\$25 under Number of returns (35) 81,591 204 (*) (*) (*) (*) (*) (*)	,000 \$50,000 Amount (30) 2,743,371 7,911 (*) (*) (*) (*)	\$500 under \$ Number of returns (37) 20,004 35 (*) (*)	(38) 1,296,140 2,428 (*) (*)	(39) 3,361 15 (*) (*)	Amount (40) 490,830 2,978
Total No adjusted gross income. \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$4,000 \$5,000 under \$6,000 \$5,000 under \$6,000 \$7,000 under \$7,000 \$8,000 under \$9,000 \$9,000 under \$9,000 \$10,000 under \$11,000 \$10,000 under \$12,000	under	(32) 1, Jou, J65 1, Jou, J65 (*) (*) (*) (*) (*) (*) (*) (*) (*)	Number of returns (33) 46,341 (*) (*)	,000 \$25,000 Amount (34) 1,035,483 (*) (*)	\$25 under Number of returns (35) 81,591 204 (*) (*) (*) (*)	,000 \$50,000 Amount (30) 2,743,371 7,911 (*) 	\$50 under \$ Number of returns (37) 20,004 35 (*) (*)	(38) 1,296,140 2,428 (*) (*)	Number of returns (39) 3,361 15	Amount (40) 490,830 2,978
Total No adjusted gross Income \$1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$3,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$6,000. \$5,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000. \$11,000 under \$11,000. \$11,000 under \$12,000. \$13,000 under \$13,000. \$14,000 under \$15,000. \$15,000 under \$15,000. \$15,000 under \$20,000.	under Sumber of returns (31)	(32) 1,360,365 1,360,365 1,7) 1,900,365 1,7) 1,900,978	Under of returns (133) 46,341 (*) (*)	,000 \$25,000 Amount (34) 1,035,483 (*) (*)	\$25 under Number of returns (35) 81,591 204 (*) (*) (*) (*) (*) (*) (*) (*	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	\$500 under \$ Number of returns (37) 20,004 35 (*) (*) (*)	(*) (*) (*)	(39) 3,361 15 (*) (*) (*) (*)	Amount (40) 490,830 2,978 (*) (*) (*) (*)
Total. No adjusted gross income. \$1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$5,000. \$5,000 under \$5,000. \$7,000 under \$6,000. \$8,000 under \$9,000. \$9,000 under \$9,000. \$10,000 under \$1,000. \$11,000 under \$1,000. \$11,000 under \$1,000. \$13,000 under \$1,000. \$15,000 under \$2,000. \$25,000 under \$2,000. \$25,000 under \$25,000. \$25,000 under \$25,000. \$25,000 under \$25,000.	under Sumber of returns (31)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	Under Number of returns (33) 46,341 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	,000 \$25,000 Amount (34) 1,035,483 (*) (*) - (*) - (*) - (*) - (*) - (*) - (*) - (*) - (*)	\$25 under Number of returns (35) 81,591 204 (*)	000 \$50,000 Amount (36) 2,745,371 7,911 (*) (*) (*) (*) (*) (*) (*) (*)	\$50 under \$ Number of returns (37) 20,004 35 (*) (*) -	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(39) 3,361 15 (*) (*) (*) (*)	(40) 490,830 2,978 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)
Total. No adjusted gross Income. \$1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$6,000. \$5,000 under \$9,000. \$8,000 under \$9,000. \$9,000 under \$1,000. \$10,000 under \$1,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000. \$15,000 under \$15,000. \$15,000 under \$25,000. \$25,000 under \$25,000. \$25,000 under \$25,000. \$30,000 under \$25,000. \$30,000 under \$25,000. \$30,000 under \$25,000. \$30,000 under \$30,000. \$30,000 under \$30,000. \$30,000 under \$30,000. \$30,000 under \$30,000.	under	Amount (32) 1,360,365 17) (*) (*) (*) (*) (*) (*) (*) (*) (*) (*	Under Number of returns (33) 46,341 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	,000 \$25,000 Amount (34) 1,035,483 (*) - - (*) - (*) - (*) - (*) - (*) - (*) - (*) - - - - - - - - - - - - -	\$25 under Number of returns (35) 81,591 204 (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	\$50 under \$ Number of returns (37) 20,004 35 (*) - (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(40) 490,830 2,978 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)
Total No adjusted gross income \$1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$6,000. \$5,000 under \$6,000. \$5,000 under \$9,000. \$8,000 under \$9,000. \$9,000 under \$10,000. \$11,000 under \$12,000. \$12,000 under \$12,000. \$13,000 under \$13,000. \$14,000 under \$15,000. \$15,000 under \$30,000. \$25,000 under \$30,000. \$25,000 under \$30,000. \$30,000 under \$30,000. \$30,000 under \$30,000. \$30,000 under \$30,000. \$30,000 under \$20,000. \$20,000 under \$20,000. \$20,000 under \$30,000. \$30,000 under \$50,000. \$30,000 under \$50,000.	under Sumber of returns (31)	(32) 1, Jou, J65 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*	Under of returns (33) 46,341 (*) (*) (*)	,000 \$25,000 Amount (34) 1,035,483 (*) (*) - (*) - (*) (*) (*) (*) (*) (*) (*) (*)	\$25 under Number of returns (35) 81,591 204 (*)	000 \$50,000 Amount (36) 2,745,371 7,911 (*) (*) (*) (*) (*) (*) (*) (*)	\$50 under \$ Number of returns (37) 20,004 35 (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(40) 490,830 2,978 (*) (*) (*) (*) (*) (*) (*) (*) (*) 329,633 329,663 329,663 329,663
Total No adjusted gross Income \$1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$4,000. \$3,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$6,000. \$5,000 under \$6,000. \$5,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000. \$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000. \$15,000 under \$15,000. \$15,000 under \$25,000. \$20,000 under \$25,000. \$25,000 under \$25,000. \$25,000 under \$25,000. \$25,000 under \$25,000. \$25,000 under \$50,000. \$250,000 under \$20,000. \$250,000 under \$20,000. \$250,000 under \$20,000. \$250,000 under \$20,000. \$250,000 under \$500,000. \$200,000 under \$500,000.	winder or returns (31) 78,526 (4) (*) (*) (*) (*) (*) (*) (*)	(32) Amount (32) 1, Jou, J65 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*	Under Value of returns (13) 45,341 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	,000 \$25,000 Amount (34) 1,035,483 (*) (*) (*) (*) (*) (*) (*) (*)	\$25 under Number of returns (35) 81,591 204 (*) (*) (*) (*) (*) (*) (*) (*	,000 \$50,000 Amount (36) -,743,371 (*) -, 911 (*) (*) (*) (*) (*) (*) (*) (\$50 under \$ Number of returns (37) 20,004 35 (*) (*) (*) (*) *) *) *) *) *)	(38) 1,296,140 2,428 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(40) 490,830 2,978 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)
Total. No adjusted gross Income. \$1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$3,000 under \$4,000. \$5,000 under \$6,000. \$5,000 under \$6,000. \$5,000 under \$7,000. \$7,000 under \$7,000. \$7,000 under \$9,000. \$8,000 under \$9,000. \$9,000 under \$10,000. \$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$14,000 under \$15,000. \$15,000 under \$15,000. \$15,000 under \$15,000. \$15,000 under \$15,000. \$15,000 under \$20,000. \$25,000 under \$30,000. \$25,000 under \$30,000. \$30,000 under \$30,000. \$30,000 under \$30,000. \$30,000 under \$30,000. \$30,000 under \$20,000. \$30,000 under \$20,000. \$30,000 under \$30,000. \$30,000 under \$30,000. \$30,000 under \$30,000. \$30,000 under \$20,000.	winder or returns (31) 78,526 (4) (*) (*) (*) (*) (*) (*) (*)	(32) 1, Jou, J65 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*	Under Number of returns (33) 46,341 (*) (*)	,000 \$25,000 Amount (34) 1,035,483 (*) (*) - (*) - (*) (*) (*) (*) (*) (*) (*) (*)	\$25 under Number of returns (35) 81,591 204 (*)	,000 \$50,000 Amount (36) -,743,371 (*) -,7911 (*)	\$50 under \$ Number of returns (37) 20,004 35 (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)

^(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals. NOTE: Detail may not add to total because of rounding.

Individual Returns/1974 • Returns Filed and Sources of Income Table 1.15 —Returns With Farm Net Loss by Size of Farm Net Loss and Adjusted Gross Income

[All figures are estimates based on samples--money amounts are in thousands of dollars]

						Size of farm	net loss			
Size of adjusted gross income or deficit	Number of	Farm net	\$1 under	\$1,000	\$1,000 und	er \$5,000	\$5,000 unde	r \$10,000	\$10,000 under	\$15,000
2126 of Salazied Stoss Income of Activity	returns	loss	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Grand total	1,433,758	6,399,486	440,816	216,855	695,342	1,707,247	181,668	1,259,328	50,136	598,407
Returns with adjusted gross income, total	1,248,381	4,334,432	409,200	202,056	625,075	1,520,402	147,642	1,011,163	27,461	326,598
\$1 under \$5,000	269.874	848.051	95.118	41,864	122,777	306,084	42,552	300,285	4,461	55,680
\$5,000 under \$10,000	349,139	1,052,772	91,679	44,190	205,173	499,443	39,144	258,823	5,445	63,273
\$10,000 under \$15,000	272,155	700.585	96,709	52,016	141,127	332,110	25,630	171,383	4,741	54,509
\$15,000 under \$20,000	167,168	447,623	72,012	38,365	71,869	169,882	16,147	113,782	3,445	39,453
\$20,000 under \$25,000	69,638	200,929	24,850	12,223	37,955	90,280	4,403	28,353	662	7,277
\$25,000 under \$50,000	81,412	472,813	23,398	10,822	32,724	85,658	12,481	85,270	5,504	66,714
\$25,000 under \$50,000	28,349	314,422	4,183	2,009	10,822	29,783	5,611	40.753	2,182	26,921
\$50,000 under \$100,000	10,646	297,237	1,251	567	2,628	7,162	1,674	12,514	1,021	12,771
\$100,000 or more	10,646	297,237								•
Deficit returns, total	185,377	2,065,054	31,616	14,799	70,267	186,845	34,026	248,165	22,675	271,809
\$0 under \$5,000	127,845	495,691	31,048	14,548	67,221	177,341	17,909	124,947	9,367	110,063
\$5,000 under \$10,000	23,232	278,405	(*)	(*)	1,800	5,311	11,028	84,596	5,918	70,264
\$10,000 under \$15,000	12,141	178,482		-	(*)	(*)	2,098	17,675	6,778	84,181
\$15,000 under \$50,000	16,232	468,934	370	112	396	1,566	2,651	18,453	533	6,383
\$50,000 under \$100,000	3,979	260.845	379	112	237	7.36	284	2,096	(*)	(*)
\$100,000 or more	1.948	382,697	(*)	(*)	35	104	5 b	398	26	299
	1				of farm net l					
						- r	—			
Size of adjusted gross income or deficit	\$15,000 und	ler \$20,000	\$20,000 und	er \$25,000	\$25,000 und	er \$50,000	\$50,000 under \$100,000		\$100,000 c	r more
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Grand total	24,385	416,074	10,152	224,392	20,017	714,610	7,815	527,717	3,426	734,858
Returns with adjusted gross income, total	16,689	285,023	7,595	167,122		399,926	2,554	172,046	1,128	250,096
					11,037		·			
\$1 under \$5,000	1,777	29,988	1,205	25,701	1,840	75,264	116	8,364	28	4,822
\$1 under \$5,000 \$5,000 under \$10,000	1,777 5,515	29,988 95,301	1,205 437	25,701 9,749	1,840 1,525	75,264 62,130	198	15,359	(*)	(*)
\$5,000 under \$10,000 \$10,000 under \$15,000	1,777 5,515 2,789	29,988 95,301 49,224	1,205 437 (*)	25,701 9,749 (*)	1,840 1,525 351	75,264 62,130 12,931	198 156	15,359 9,195	(*)	(*) 5,283
\$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 under \$20,000	1,777 5,515 2,789 2,475	29,988 95,301 49,224 40,008	1,205 437 (*)	25,701 9,749 (*) 11,633	1,840 1,525 351 594	75,264 62,130 12,931 20,419	198 156 91	15,359 9,195 5,920	(*) 33 39	(*) 5,283 8,161
\$5,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000.	1,777 5,515 2,789 2,475 360	29,988 95,301 49,224 40,008 6,205	1,205 437 (*) 49b (*)	25,701 9,749 (*) 11,633 (*)	1,840 1,525 351 594 1,216	75,264 62,130 12,931 20,419 42,530	198 156 91 114	15,359 9,195 5,920 7,370	(*) 33 39 36	(*) 5,283 8,161 5,808
\$5,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000.	1,777 5,515 2,789 2,475 360 1,367	29,988 95,301 49,224 40,008 6,205 22,807	1,205 437 (*) 496 (*) 3,146	25,701 9,749 (*) 11,633 (*) 68,312	1,840 1,525 351 594 1,216 2,170	75,264 62,130 12,931 20,419 42,530 72,783	198 156 91 114 492	15,359 9,195 5,920 7,370 32,676	(*) 33 39 36 130	(*) 5,283 8,161 5,808 27,771
\$5,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000.	1,777 5,515 2,789 2,475 360	29,988 95,301 49,224 40,008 6,205	1,205 437 (*) 49b (*)	25,701 9,749 (*) 11,633 (*)	1,840 1,525 351 594 1,216	75,264 62,130 12,931 20,419 42,530 72,783 ob,677	198 156 91 114 492 532	15,359 9,195 5,920 7,370 32,676 42,343	(*) 33 39 36 130 304	(*) 5,283 8,161 5,808 27,771 55,880
\$5,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000.	1,777 5,515 2,789 2,475 360 1,367	29,988 95,301 49,224 40,008 6,205 22,807	1,205 437 (*) 496 (*) 3,146	25,701 9,749 (*) 11,633 (*) 68,312	1,840 1,525 351 594 1,216 2,170	75,264 62,130 12,931 20,419 42,530 72,783	198 156 91 114 492	15,359 9,195 5,920 7,370 32,676	(*) 33 39 36 130	(*) 5,283 8,161 5,808 27,771
\$5,000 under \$10,000. \$10,000 under \$20,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$25,000. \$50,000 under \$100,000. \$100,000 or more.	1,777 5,515 2,789 2,475 360 1,367 1,652	29,988 95,301 49,224 40,008 6,205 22,807 28,563	1,205 437 (*) 496 (*) 3,146 965	25,701 9,749 (*) 11,633 (*) 68,312 21,492	1,840 1,525 351 594 1,216 2,170 1,998	75,264 62,130 12,931 20,419 42,530 72,783 ob,677	198 156 91 114 492 532	15,359 9,195 5,920 7,370 32,676 42,343	(*) 33 39 36 130 304	(*) 5,283 8,161 5,808 27,771 55,880
\$5,000 under \$10,000. \$10,000 under \$20,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 or more. Deficit returns, total. \$0 under \$5,000.	1,777 5,515 2,789 2,475 360 1,367 1,652 754 7,696	29,988 95,301 49,224 40,008 6,205 22,807 28,563 12,927 131,051 10,428	1,205 437 (*) 49b (*) 3,146 965 685	25,701 9,749 (*) 11,633 (*) 68,312 21,492 15,418	1,840 1,525 351 594 1,216 2,170 1,998 1,343	75,264 62,130 12,931 20,419 42,530 72,783 ot,677 47,192 314,684 29,150	198 156 91 114 492 532 755 5,262	15,359 9,195 5,920 7,370 32,676 42,343 50,819 355,671 16,374	(*) 33 39 36 130 304 535	(*) 5,283 8,161 5,808 27,771 55,880 137,867
\$5,000 under \$10,000. \$10,000 under \$20,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 or more. Defict returns, total. \$0 under \$5,000.	1,777 5,515 2,789 2,475 360 1,367 1,652 7,696 649 2,192	29,988 95,301 49,224 40,008 6,205 22,807 28,563 12,927 131,051 10,428 35,376	1,205 437 (*) 496 (*) 3,146 965 685 2,557 (*)	25,701 9,749 (*) 11,633 (*) 68,312 21,492 15,418 57,270 (*)	1,840 1,525 351 594 1,216 2,170 1,998 1,343 8,980 924 1,538	75,264 62,130 12,931 20,419 42,530 72,783 61,677 47,192 314,684 29,150 61,410	198 156 91 114 492 532 755 5,262 275 158	15,359 9,195 5,920 7,370 32,676 42,343 50,819 355,671 16,374 9,633	(*) 33 39 36 130 304 535 2,298	5,283 8,161 5,808 27,771 55,880 137,867 484,762 (*)
\$\$,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$25,000. \$50,000 under \$100,000. \$100,000 or more. Defict returns, total. \$0 under \$5,000. \$5,000 under \$10,000.	1,777 5,515 2,789 2,475 360 1,367 1,652 754 7,696 649 2,192 1,151	29,988 95,301 49,224 40,008 6,205 22,807 28,563 12,927 131,051 10,428 35,376 19,794	1,205 437 (*) 496 (*) 3,146 965 685 2,557 (*) 662	25,701 9,749 (*) 11,633 (*) 68,312 21,492 15,418 57,270 (*) 15,162	1,840 1,525 351 594 1,216 2,170 1,998 1,343 8,980 924 1,538 1,088	75,264 62,130 12,931 20,419 42,530 72,783 64,677 47,192 314,684 29,150 61,410 34,935	198 156 91 114 492 532 755 5,262 275 158 161	15,359 9,195 5,920 7,370 32,676 42,343 50,819 355,671 16,374 9,633 10,737	(*) 33 39 36 130 304 535 2,298 (*) 46	(*) 5,283 8,161 5,808 27,771 55,880 137,867 484,762 (*) 5,895
\$5,000 under \$10,000. \$10,000 under \$20,000. \$15,000 under \$20,000. \$25,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 or more. Deficit returns, total. \$0 under \$5,000. \$5,000 under \$10,000. \$100,000 under \$100,000.	1,777 5,515 2,789 2,475 360 1,367 1,652 7,696 649 2,192 1,151 3,627	29,988 95,301 49,224 40,008 6,205 22,807 28,563 12,927 131,051 10,428 35,376 19,794 64,066	1,205 437 (*) 496 (*) 3,146 965 685 2,557 (*) 662 1,403	25,701 9,749 (*) 11,633 (*) 68,312 21,492 15,418 57,270 (*) 15,162 31,314	1,840 1,525 351 594 1,216 2,170 1,998 1,343 8,980 924 1,538 1,088 5,010	75,264 62,130 12,931 20,419 42,530 72,783 of,677 47,192 314,684 29,150 61,410 34,935 172,864	198 156 91 114 492 532 755 5,262 275 158 161 1,992	15,359 9,195 5,920 2,370 32,676 42,343 50,819 355,671 16,374 9,633 10,737 128,495	(*) 33 39 36 130 304 535 2,298 (*) 46 289	(*) 5,283 8,161 5,808 27,771 55,880 137,867 484,762 (*) 5,895 45,714
\$\$,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$25,000. \$50,000 under \$100,000. \$100,000 or more. Defict returns, total. \$0 under \$5,000. \$5,000 under \$10,000.	1,777 5,515 2,789 2,475 360 1,367 1,652 754 7,696 649 2,192 1,151	29,988 95,301 49,224 40,008 6,205 22,807 28,563 12,927 131,051 10,428 35,376 19,794	1,205 437 (*) 496 (*) 3,146 965 685 2,557 (*) 662	25,701 9,749 (*) 11,633 (*) 68,312 21,492 15,418 57,270 (*) 15,162	1,840 1,525 351 594 1,216 2,170 1,998 1,343 8,980 924 1,538 1,088	75,264 62,130 12,931 20,419 42,530 72,783 64,677 47,192 314,684 29,150 61,410 34,935	198 156 91 114 492 532 755 5,262 275 158 161	15,359 9,195 5,920 7,370 32,676 42,343 50,819 355,671 16,374 9,633 10,737	(*) 33 39 36 130 304 535 2,298 (*) 46	(*) 5,283 8,161 5,808 27,771 55,880 137,867 484,762 (*) 5,895

^(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals. NOTE: Detail may not add to total because of rounding.

Table 1.16 - Returns With Net Gain fram Sales of Capital Assets by Size of Net Capital Gain and Adjusted Grass Income

[All ligures are estimates based on sampless-money amounts are in thousands of dollars]

	Net car	ital gain		Sie	e of net	capital	gain	
	are ear	rear gain	\$1 und	er \$50	\$50 und	er \$100	\$100 ur	der \$200
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total		15,377,899		15,923	375,511	27,241	502,824	73,057
No adjusted gross income. \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	101,995 81,271 121,348 225,330 195,108 226,173	763,408 64,008 93,014 201,196 201,012 225,768	3,906 23,518 22,434 44,670 42,852 56,106	86 477 501 677 1,030 1,006	3,460 4,408 7,651 20,979 12,537 14,681	257 275 565 1,467 1,004 1,138	4,437 12,167 19,533 23,912 14,639 22,088	631 1,944 2,762 3,313 2,205 3,199
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	238,030 194,594 193,339 186,492 200,211	279,506 237,136 269,999 260,679 298,214	31,544 27,228 25,447 27,809 21,987	509 474 533 553 357	24,632 9,075 9,329 17,011 10,119	1,837 752 656 1,203 645	18.747 30.580 16,775 15,694 37,047	2,788 4,560 2,524 2,272 5,509
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	154,413 203,023 163,645 180,534 168,892	242,711 274,634 255,518 344,594 230,433	20,346 35,711 20,606 32,098 35,286	344 716 521 689 547	9,811 18,356 11,292 18,360 15,606	645 1,389 891 1,205 1,140	13,002 15,115 12,514 22,916 13,683	1,905 2,065 1,801 3,245 1,849
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$100,000.	748,530 554,099 364,022 498,753 236,234	1,271,410 1,099,675 888,636 2,172,649 2,031,427	132,616 104,377 60,197 64,926 20,999	2,294 2,033 1,069 1,029 410	57,719 41,384 30,667 25,546 10,897	4,233 3,016 2,168 1,816 795	71,253 57,696 28,496 36,962 13,132	10,411 8,471 3,953 5,382 1,912
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more.	57,197 14,048 2,015 723	1,388,556 1,046,586 509,214 727,916	3,120 411 30 6	60 8	1,737 229 18 7	124 18 1	2,076 324 30 6	302 48 5 1
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000. Returns \$15,000 or more.	951,225 1,012,666 870,507 2,475,621	1,548,406 1,345,534 1,347,891 11,136,068	193,486 134,015 144,047 386,682	3,777 2,426 2,817 6,903	63,716 70,166 73,425 168,204	4,706 5,093 5,270 12,172	96,776 118,843 77,230 209,975	14,054 17,653 10,865 30,485
		Sie	e of net	capital	gainCon	tinued	,	
	\$200	inder \$300	\$300 und	er \$400	\$400 un	der \$500	\$500 unde	er \$1,00
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total.	(9)	(10) 79,115	(11)	(12)	(13) 224,795	(14) 101.015	(15) 683,228	(16) 493,081
io adjusted gross income. 11 under \$1,000	7,959 6,908 5,386 24,582 13,990 8,323	1,917 1,633 1,277 5,727 3,427 2,080	3,783 2,397 9,782 11,911 10,138 17,378	1,313 843 3,312 4,242 3,434 5,962	3,268 8,268 4,876 13,973 8,295 12,567	1,441 3,639 2,234 6,171 3,679 5,682	12,696 10,395 20,938 30,294 37,949 32,783	9,276 6,671 14,994 21,264 29,150 22,963
		5,990	11,617	4,203 5,313	13,807 3,250	6,520 1,433 5,407	29,997 32,352 23,918 21,795	22,573 22,653 17,353 15,845
56,000 under \$7,000. 77,000 under \$8,000. 58,000 under \$9,000.	23,758 12,107 10,852 6,442 13,780	2,885 2,641 1,561 3,321	13,132 10,950 7,879	4,633 3,720 2,719	11,877 11,603 7,137	5,385 3,141	26,774	19,387
15,000 under \$7,000. 7,000 under \$8,000. 8,000 under \$9,000. 9,000 under \$10,000. 110,000 under \$11,000. 111,000 under \$12,000. 112,000 under \$13,000.	12,107 10,852 6,442	2,885 2,641 1,561	13,132 10,950	4,633 3,720	11,603	5,385 3,141 1,376 5,040 6,047 3,056 3,055		15,477 20,370 20,296 12,754 18,777
15,000 under \$7,000. 77,000 under \$8,000. 18,000 under \$9,000. 10,000 under \$10,000. 111,000 under \$11,000. 112,000 under \$12,000. 112,000 under \$13,000. 113,000 under \$14,000. 114,000 under \$14,000. 115,000 under \$15,000. 115,000 under \$20,000. 115,000 under \$20,000. 115,000 under \$20,000.	12,107 10,852 6,442 13,780 9,956 15,422 9,710 11,883	2,885 2,641 1,561 3,321 2,528 3,907 2,300 2,967	13,132 10,950 7,879 4,296 7,616 6,782 4,248	4,633 3,720 2,719 1,477 2,636 2,293 1,454	11,603 7,137 3,108 11,080 13,319 6,636 6,987	3,141 1,376 5,040 6,047 3,056 3,055	26,774 22,603 28,804 27,703 18,036	15,477 20,370 20,296 12,754
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000. \$11,000 under \$11,000. \$11,000 under \$15,000. \$11,000 under \$15,000. \$15,000 under \$20,000. \$25,000 under \$20,000. \$25,000 under \$20,000. \$25,000 under \$30,000. \$25,000 under \$30,000. \$25,000 under \$30,000. \$200,000 under \$500,000. \$200,000 under \$200,000.	12,107 10,852 6,442 13,780 9,956 15,422 9,710 11,883 14,134 48,898 25,547 16,179 26,104	2,885 2,641 1,561 3,321 2,528 3,907 2,300 2,967 3,571 12,138 6,013 3,805 5,434	13,132 10,950 7,879 4,296 7,616 6,782 4,248 4,885 25,857 11,949 17,778	1,477 2,636 2,293 1,454 1,753 9,297 9,108 4,094 5,977	11,603 7,137 3,108 11,080 13,319 6,636 6,987 31,488 16,937 15,768 13,207	3,141 1,376 5,040 6,047 3,056 3,055 13,843 7,764 6,987 5,841	26,774 22,603 28,804 27,703 18,036 26,598 95,289 64,173 43,565 49,579	15,477 20,370 20,296 12,754 18,777 70,534 45,622 32,334 35,351

Footnotes at end of table.

Table 1.16 - Returns With Net Gain from Sales of Capital Assets by Size of Net Capital Gain and Adjusted Gross Income - Cantinued [All figures are estimates based on samples-money amounts are in thousands of datians]

			Size of r	et capit	al gain.	Continued		
		0 under ,500	\$1,500	under 000	\$2,000	under 500		00 under
Siz⊬ of adjusted gross income	Number of	Amount	Number of	Amount	Number of	Amount	Number	Amount
	returns		returns	-	returns		returns	
Total	435,220	18)	110,117	552,458	(21) 213,8n6	479,350	170,849	(24)
do adjusted gross income.	7,889		8,004		4,689	10.537	6.050	15,986
\$1 under \$1,000. \$1,000 under \$2,000.	3,303 14,777	4,017	3,092	18)	1,535	(*)	1,242	3,357
\$2,000 under \$3,000. \$3,000 under \$4,000.	14.955 19.910	18,575	14,918 5,481	26,636	7,351 5,365	10,197 11,726	3,826 13,687	10,414
\$4,000 under \$5,000	15,427		12,783		13,004	30,407	5,515	15,350
\$5,000 under \$6,000 \$6,000 under \$7,000	23,211 18,547	21.731	11,733	21,129	9,986	22,601 4,525	10,930	29,779 4,803
77,000 under \$8,000. 8,000 under \$9,000.		32,520	12,054		14,553	32,537 6,763	8,843	23,064 24,008
\$9,000 under \$10,000		[4,863	r.572		1+,131	32,046	6,030	16,896
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000.	18,269 20,554 11,085	24,673	17,583	25,885	6,738 6,638	15,397	4,573 2,340	12,682 6,396
\$13,000 under \$14,000	13,725	16,252	15,775 4,986	8,565	4,440	5,329 10,726	5,180 b,729	14,526 18,366
14,000 under \$15,000		13.647 72.542	48,158	13,945	H, h2h 34,598	18,877 77,576	22,114	3.026
120,000 under \$25,000. \$25,000 under \$30,000.	36,690	45.693	34.337	58,985 35,664	22.312	49,264 41,451	18,129	49,254
22,000 inder \$30,000. \$30,000 inder \$100,000.	33, 703	42,138	34,497 11,08h	59,632	17,288	38,881 21,001	21,964	60,604
\$100,000 under \$200,000.	2,541		2,015	3,535	1,765	3,962	1,448	3,959
\$200,000 under \$500,000. \$500,000 under \$1,000,000.	465 55	570	44n 44	7.8h 7.7	30 n 28	691 64	337 29	916 80
51,000,000 or more	13		3	h	h	13	10	27
Returns under \$5,000,		95,315		88,548 39,329	36,481 43,775	51.662 48,532	32,872 35,674	89,703 98,550
Returns \$10,000 under \$15,000. Returns \$15,000 or more.	74,153	10,830	54,970	111,754	29,351 103,859	65,253 232,903	19,948 82,355	54,996 225,535
			Size of r	net capit	al gain	Continued	,	
	3,000 \$4,	inder 300	· +,1:(10	net capit Funder .000		under		00 under
Size of adjusted gross income	\$4. Number	300	%,100 \$5 Number	under 000	\$5,000 \$10, Number) under ,000	\$15 Number	,000
Size of ad⊣st∈d gross income	\$4.		**,1100 \$5	under 000 Amount	>5,000 \$1 0 ,	under	\$15	
Size of admisted gross income	\$4, # umber of returns	Amount (26)	Vumber of returns	Amount (28)	\$5,000 \$10, Sumber of returns	Amount	Number of recurns (31)	,000 Amount (32)
Total	\$4. # umber of returns +251 225,050	Amount + 26)	\$5, Sumber of returns (27) 166,521) under 000 Amount (28) 740,939	\$5,000 \$10, Number of returns (24) 319,29h	Amount - 30)	\$15 Number of recurns (31) 100,934	Amount (32)
Total	\$4. ## mber of returns 1251 225,050 6,559 (*)	Amount (26) (80,726 (22,106 (3))	**, note \$5, ** **Tumber of returns (27) 166,521 5,289 (*)	Amount (28) 740,939 23,048 (*)	>5,000 \$10, Number of returns (29) 319,29h 11,049 1,397	O under	Number of recurns (31)	,000 Amount (32)
Total io adjustrd gross income il under \$1,000 1,000 under \$2,000 2,000 under \$3,000	\$4. # umber of returns 	300 	**, note of start of returns (27) [166,52] [5,289 (*) (*) 7,748	28) 740,939 23,048 (*) (+) 33,982	\$5,000 \$10, Number of returns (24) 319,29h 11,049 1,397 1,295 1,992	Ounder 000 Amount 30) 2,262,707 75,295 10,090 7,798 14,914	\$15 Number of returns (31) 100,934 3,693	Amount (32) 1,230,283 47,372
	\$4. Wimber of returns 	22,10h (*)	**, note \$5, ** **Tumber of returns (27) 166,521 5,289 (*) (*)	(28) 740,939 23,948 (*)	\$5,000 \$10, Number of returns (24) 319,29n 11,049 1,397 1,296	Amount - 30) 2,262,707 75,295 10,090 7,798	\$15 Number of returns (31) 100,934 3,693 (*)	,000 Amount (32) 1,236,283 47,372 (*)
Total % adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$6,000	\$4. % imber of returns 125) 225,050 6,559 (*) 1.151 3,012 3,348 6,480 10,826	26)	\$5, but be seen a seen	Amount (28) 740,939 23,948 (*) 33,982 5,045 (*) 53,549	\$5,000 \$10, Sumber of returns (24) 319,29h 11,049 1,397 1,296 1,051 5,188	Amount - 30) 2.262,707 75.295 10.090 7,798 14.914 30.587 30.918 31.134	\$15 Number of recurns (31) 100.934 3,693 (*) 777 769	(32) 1,235,283 47,372 (*) 9,315 10,069
Total No adjusted gross (ncome) 11 under \$1,000 12,000 under \$2,000 13,000 under \$3,000 13,000 under \$4,000 14,000 under \$5,000 15,000 under \$6,000 15,000 under \$6,000 15,000 under \$7,000 17,000 under \$7,000	\$4. # umber of returns (25) 225,050 6,554 (*1 1,151 3,012 3,348 5,480 10,325 9,071 12,378	Amount 12h) 80,72h (**) 3,705 10,511 10,514 22,677 31,000 43,563	(27) (16b,521 (27) (16b,521 (27) (17) (27) (17) (27) (27) (27) (27) (27) (27) (27) (2	Amount (28) 740,939 (23,045 (27) (33,982 (23,045 (27) (33,949 (37) (33,949 (37) (33,949 (37) (33,949 (37) (33,949 (37) (37) (37) (37) (37) (37) (37) (37)	\$5,000 \$10, Number of returns 11,049 1,397 1,296 1,992 4,601 5,188 5,022 8,191 7,208	Amount 30) 2,262,707 75,295 10,990 7,98 14,914 30,587 30,918 41,134 45,335 44,315	\$15 Number of recurns (31) 100,934 3,693 (*)	,000 Amount (32) 1,230,283 47,372 (*) 9,315
Total. io adjusted gross income. it under \$1,000. 1,000 under \$2,000. 2,000 under \$3,000. 3,000 under \$4,000. 4,000 under \$5,000. 5,000 under \$6,000. 6,000 under \$7,000. 7,000 under \$8,000. 8,000 under \$8,000.	\$4. # umber of returns (25) 225,050 6,554 (*1 1,151 3,012 3,348 5,480 10,325 9,071 12,378	Amount 126) 180,726 22,106 (*) 3,705 10,511 10,514 22,677 33,000 43,563 26,491	*, hill \$5, *Sumber of returns (22) 16b, 521 \$,289 (*) 7,748 1,159 (*) 11,68b 12,377	Amount (28) 740,939 (*) (*) (*) (53,549 (54,549 (37,755)	\$5,000 \$10, **Sumber of returns (24) 319,29h 11,049 1,397 11,295 1,992 4,515 5,022 8,191	Amount 30) 2,262,707 75,295 10,090 7,98 14,914 90,587 30,918 41,134 45,935	\$15 Number of recurns (31) 100.934 3,693 (*) 777 769	(32) 1,235,283 47,372 (*) 9,315 10,069
Total. No adjusted gross (ncome.) 11 under \$1,000. 12,000 under \$2,000. 13,000 under \$4,000. 14,000 under \$4,000. 15,000 under \$5,000. 15,000 under \$6,000. 15,000 under \$7,000. 17,000 under \$8,000. 18,000 under \$8,000. 19,000 under \$9,000. 10,000 under \$1,000.	\$4, # umber of 125) 125,050 6,559 (*) 1,151 3,012 3,348 6,486 10,326 9,071 11,2378 7,737 9,848 11,057	3000	*, bid \$5, **Tumber of returns (27) 16b,521 \$5,289 (*) (*) 7,748 1,159 (*) 11,68n 12,377 7,942 3,944 5,571 2,983	28) 740, 239 23, 942 (*) (*) (33, 982 5, 045 (*) 53, 549 31, 7755 24, 450	\$5,000 \$10. Sumher of returns (24) 319,29h 1,397 1,296 1,992 4,651 5,188 5,022 8,191 7,208 10,990 10,340	Junder (1000) Amount (1000) (1	\$15 Number of recurns (31) 100,934 3,693 (*) 777 769 840	.000 Amount (32) 1,230,283 47,372 (*) 9,315 10,069
Total. to adjusted gross income. 1 under \$1,000. 1,000 under \$2,000. 2,000 under \$2,000. 3,000 under \$4,000. 4,000 under \$5,000. 5,000 under \$5,000. 5,000 under \$5,000. 5,000 under \$7,000. 7,000 under \$8,000. 8,000 under \$8,000. 9,000 under \$10,000. 10,000 under \$11,000 11,000 under \$12,000 11,000 under \$12,000	\$4, # mber of returns (25) (25),050 6,559 (*1),151 3,012 3,348 5,480 10,326 9,071 12,378 7,737 9,848 12,057 9,041 8,413 8,413 12,057 9,041 8,413 8,413 8,413 12,057 9,041 8,413 8,4	3000 2000	55. Sumber of returns (27. [16b, 521] 5,289 (*) 7,748 1,159 (*) 11,68b 12,377 7,49d 23,994 5,571 2,083 4,019 8,622	Amount (28) 740,939 (*) (*	>5,000 si0. Sumber of returns (24) 319,29h 11,049 1,397,1,29b 1,992 4,051 5,188 5,022 8,191 7,208 10,990 10,340 7,921 9,580 6,911	Amount 300 2,262,707 75,295 10,090 14,914 30,587 20,918 11,134 45,915 44,315 71,337 108,709	\$15 Number of returns (31) 100.934 3,693 (*) 777 769 840 1,197 (*) 3,838	(32) 1,235,283 47,372 (*) 9,315 10,069 10,466 13,453 (*) 42,649
Total io adjusted gross income il under \$1,000 1,000 under \$2,000 2,000 under \$3,000 3,000 under \$4,000 4,000 under \$5,000 5,000 under \$5,000 6,000 under \$7,000 7,000 under \$8,000 8,000 under \$9,000 9,000 under \$10,000 10,000 under \$10,000 11,000 under \$12,000 12,000 under \$12,000 11,000 under \$12,000 11,000 under \$12,000	\$4, " mber of teturns -(25) 225,050 6,554 (*) 1.151 3,368 7,486 10.826 9,071 12,378 7,737 9,848 12,059 1,757 1,757 9,648 12,075 1,757	3000 2000	5, 100 st. 1, 100 st.	mount (28) 740,939 (*) (*) (*) 33,982 (*) (*) 55,909 31,046 17,755 25,450 11,487 18,043 18,04	\$5,000 \$10. Sumher of returns 124) 319,29n 11,049 1,397 1,296 1,992 4,501 5,188 5,022 8,191 7,208 10,990 10,346 10,990 10,346 10,958	Amount 30) 2,262,70° 75,295 10,990 7,98 14,914 45,935 44,115 73,337 108,709 56,824 65,571	\$15 Number of recurns (31) 100.934 3,693 (*) 777 769 840 1,197	,000 (32) 1,236,283 47,372 (*) 9,315 10,069 10,466 13,453 (*)
Total. So adjusted gross income. 1 under \$1,000. 11,000 under \$2,000. 12,000 under \$2,000. 13,000 under \$4,000. 14,000 under \$5,000. 15,000 under \$6,000. 16,000 under \$7,000. 17,000 under \$7,000. 18,000 under \$8,000. 19,000 under \$10,000. 10,000 under \$10,000. 10,000 under \$10,000. 10,000 under \$10,000. 10,000 under \$11,000. 11,000 under \$12,000. 11,000 under \$13,000.	\$4, # imber of returns (25) 225,050 6,559 (** 1.151 3,012 3,348 6,486 10,326 9,071 12,378 7,777 9,848 12,057 9,091 6,413 7,178 3,332 7,178 3,332 7,178 8,333 7,178 8,333 7,178 8,333 7,178 8,333 8,33	300 	55. Sumber of returns (27) (27) (40,521) (5,28) (4) (7,748,1,159) (7,748,1,159) (7,748,1,159) (7,748,1,159) (7,748,1,159) (7,748,1,159) (7,748,1,159) (7,748,1,159) (7,748,1,159) (7,748,1,159) (7,748,1,159) (7,748,1,159) (7,748,1,159) (7,748,1,159) (7,748,1,159) (7,748,1,159) (7,748,1,159) (7,748,1,159) (7,748,1,159) (7,748,159)	Amount (28) 740,039 23,049 (*) 33,982 5,045 (*) 53,549 31,7755 25,450 11,487 18,044 37,518 33,480 10,546 110,615	55,000 510. Sumber of returns (24) 319,29n 11,049 1,397, 1,296 1,392 4,651,5,188 5,022 8,1911 7,208 10,900 16,346 2,911 9,580 19,911 11,898 12,361 -2,651	Amount 30) 2,262,707 75,295 10,090 7,798 14,914 90,587 30,918 41,1134 45,915 44,315 73,337 108,709 56,824 65,571 31,081 99,412 89,960	\$15.439	(32) 1,230,283 47,372 (*) 9,315 10,069 10,466 13,453 (*) 42,649 79,752 12,015
Total. io adjusted gross income. it under \$1,000. 1,000 under \$2,000. 2,000 under \$3,000. 3,000 under \$4,000. 4,000 under \$5,000. 5,000 under \$5,000. 5,000 under \$6,000. 6,000 under \$7,000. 7,000 under \$8,000. 8,000 under \$9,000. 9,000 under \$10,000. 10,000 under \$10,000. 11,000 under \$12,000. 11,000 under \$12,000. 12,000 under \$12,000. 13,000 under \$12,000. 14,000 under \$12,000. 15,000 under \$12,000. 15,000 under \$12,000. 15,000 under \$12,000.	\$4. ###################################	12h) -80,72h -22,10h -70, 21,10h -70, 21,1	55. Sumber of returns (27) (16b, 521) (27) (27) (27) (27) (27) (27) (27) (27	Amount (28) 740, 399 23, 491 (*) (*) 33, 982 5, 045 (*) 53, 549 31, 045 17, 755 24, 450 11, 487 18, 043 35, 450 10, 616 10, 615 78, 736	S5,000 Sumber of returns (24) 319,29h 11,397, 1.29b 1,397, 1.29b 1,992, 4,651,5,188 5,022 8,191,7,208 10,990 10,340 11,898 12,361 11,898 12,361 12,282,370 10,551 11,288 12,361 12,282,370 10,551 11,288 12,361 12,282 12,370 10,551 11,288 12,361 12,282 12,370 10,551 11,288 12,361 12,282 12,370 10,551 11,288 12,370 10,551 11,288 12,370 10,551 11,288 12,370 10,551 11,288 12,370 10,551 11,288 12,370 10,551 11,288 12,370 10,551 11,288 12,370 10,551 11,288 12,370 10,551 11,288 12,370 10,551 11,288 12,370 10,551 11,288 12,370 10,551	Amount 300 2,262,707 75,295 10,990 7,798 14,914 40,587 30,918 11,134 45,935 44,315 73,337 108,709 56,824 65,571 51,081 29,412 89,960 321,402 288,043 188,311	\$15.439 12,532 11,073	(32) 1,230,283 47,372 (*) 9,315 10,069 10,466 13,453 (*) 42,649 79,752 12,015 189,845 153,101 140,239
Total. to adjusted gross income. 1 under \$1,000. 1,000 under \$2,000. 2,000 under \$3,000. 3,000 under \$4,000. 4,000 under \$5,000. 5,000 under \$5,000. 6,000 under \$7,000. 7,000 under \$8,000. 8,000 under \$7,000. 7,000 under \$8,000. 9,000 under \$10,000. 10,000 under \$11,000 11,000 under \$12,000. 12,000 under \$12,000. 12,000 under \$13,000. 13,000 under \$15,000. 15,000 under \$15,000. 15,000 under \$20,000. 20,000 under \$20,000. 20,000 under \$20,000. 20,000 under \$20,000.	\$4, # mber of teterns	300 126) 180,726 22,106 (**) 3,705 10,511 10,514 22,677 36,106 32,000 32,000 34,355 42,811 31,452 42,811 31,924 25,724 12,360 106,568 86,557	**************************************	Amount (28) (40,039 (23,045 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	>5,000 sin. Sumber of returns (24) 319,29n 11,099 1,397,1,296 1,992 4,051 5,188 5,022 8,191 7,208 10,990 10,340 8,911 11,898 12,361 -4,651	Amount 30) 2,262,70° 75,295 10,990 7,98 14,914 90,587 30,918 11,134 45,915 44,115 73,337 108,709 56,824 65,571 51,081 99,412 89,960 321,402	\$15 Number of returns (31) 100,934 (**) 777 769 840 1,197 (**) 3,838 6,801 1,028 15,439 11,071 (23,530	(32) 1,230,283 47,372 (*) 9,315 10,069 10,466 13,453 (*) 42,649 79,752 12,015 189,845 153,101
Total. io adjusted gross income. il under \$1,000. il 000 under \$2,000. 2,000 under \$3,000. 3,000 under \$4,000. 4,000 under \$5,000. 5,000 under \$5,000. 5,000 under \$6,000. 6,000 under \$8,000. 8,000 under \$9,000. 9,000 under \$10,000. 10,000 under \$11,000. 111,000 under \$12,000. 12,000 under \$12,000. 12,000 under \$13,000. 13,000 under \$15,000. 14,000 under \$15,000. 15,000 under \$15,000. 15,000 under \$15,000. 16,000 under \$15,000. 16,000 under \$15,000. 17,000 under \$15,000. 18,000 under \$15,000.	\$4. # imber of teturns (25) (25),050 6,959 (4) (1,15) (3,012 (3,348) (4,46) (1,05) (9,071 (1,2,378 (1,05) (9,071 (1,05)	300 Amount 1263 180,726 180,726 180,726 180,726 180,511 190	55, Sumber of returns (22) (160,521) (2) (2) (2) (2) (2) (3) (4) (4) (4) (4) (4) (5) (5) (7) (8) (6) (2) (8) (6) (7) (8) (9) (10,62) (Amount (28) 740,399 (*) (*) (*) (*) 5,045 (*) 53,949 31,945 (*) 11,755 (*) 14,457 11,044 37,518 35,450 10,546 111,615 78,736 44,388 46,825 34,555 8,554	>5,000 si0. Sumber of returns .24) 319,29h 11,099 1,397 1,296 1,992 4,051 5,188 5,022 4,051 5,188 10,990 16,340 9,911 11,898 12,361 -1,51 21,728 21,911 7,208 10,900 10,512 26,090 0,144	Amount 50) 2,262,70? 75,295 10,990 7,98 14,914 90,587 30,918 11,134 45,935 44,315 73,337 108,709 56,824 65,571 51,081 99,412 89,960 321,402 295,043 118,314 374,376 111,374,376	\$15. Number of returns (31) 100.934 (3.693 (4.693 (,000 Amount (32) 1,230,283 47,372 (*) 9,315 10,069 10,466 13,453 (*) 42,649 79,752 12,015 189,845 153,101 140,239 286,703 171,991 41,565
Total. So adjusted gross income. 11 under \$1,000. 12,000 under \$2,000. 12,000 under \$3,000. 13,000 under \$4,000. 14,000 under \$5,000. 15,000 under \$5,000. 15,000 under \$7,000. 17,000 under \$8,000. 18,000 under \$9,000. 19,000 under \$10,000. 10,000 under \$11,000. 11,000 under \$12,000. 112,000 under \$12,000. 112,000 under \$12,000. 113,000 under \$14,000. 114,000 under \$15,000. 115,000 under \$25,000.	\$4. # imber of teturns 125) 225,050 6,599 (*/ 1,151 3,012 3,348 7,486 10,826 9,071 112,378 7,788 3,832 12,057 9,041 5,413 7,788 3,832 12,057 12,338 12,131 13,127 23,341 13,131 13,132 13,345 14,55 24,952 14,57 23,371 13,207 23,371 13,207	300 12h3 180,72h 190,72h 19	5, hdf \$5, Sumber of returns (27, 16b, \$21	281 740,939 23,945 (*) 33,945 (*) 53,949 36,945 17,755 18,049 37,518 35,460 11,487 18,184 48,384 48,384 48,385 34,555	>5,000 Sumber of returns (24) 319,29h 1,397,1,296 1,992 4,651 5,082 8,191 7,208 10,990 10,346 10,990 10,346 10,990 10,346 10,990 10,551 20	Amount 30) 2,262,707 75,295 10,990 7,98 14,914 45,935 44,915 73,337 108,709 56,824 65,571 51,081 29,412 84,960 31,402 298,043 11,374,376 11,577 704	\$15 Number of returns (31) 100.934 (*) 777 769 840 1,197 (*) 3.838 6.801 1,028 15,439 12,539 12,539 13,832 763 788	,000 Amount (32) 1,230,283 47,372 (*) 9,315 10,069 10,466 13,453 (*) 42,649 79,752 12,015 189,845 153,101 140,239 286,703 171,991 41,565 9,383 968
Total. So adjust-d gross income. 31 under \$1,000. 31,000 under \$2,000. 32,000 under \$3,000. 33,000 under \$4,000. 34,000 under \$5,000. 35,000 under \$5,000. 35,000 under \$6,000. 35,000 under \$7,000. 37,000 under \$8,000. 38,000 under \$9,000. 39,000 under \$10,000. 311,000 under \$11,000. 311,000 under \$12,000. 312,000 under \$12,000. 313,000 under \$15,000. 314,000 under \$15,000. 315,000 under \$15,000. 316,000 under \$15,000. 317,000 under \$15,000. 318,000 under \$25,000. 318,000 under \$200,000.	\$4, # mber of teturns	300 12h 180,72h 22,10h 19,10h **************************************	Amount (28) 740, 39 23, 94 (*) (*) (*) 53, 949 55, 909 31, 755 24, 456 11, 487 18, 1043 37, 518 35, 480 10, 546 110, 15 8, 1389 86, 825 8, 554 1, 615	>5,000 si0. Sumber of returns (24) 319,29n 11,099 1,397,1,296 1,992 4,651 5,188 5,022 8,191 7,208 10,990 16,346 7,911 11,898 12,361 -1,651 41,728,27,370 50,512 26,e90 6,144 1,062 9,34	Amount 30) 2,262,70° 75,295 10,990 7,98 14,914 45,935 44,315 73,337 108,709 56,824 65,571 51,081 29,412 89,960 31,402 248,043 188,311 374,376 191,531 44,619 7,577 704	\$15. Number of recurns (31) 100.934 3,693 (*) 7777 840 1,197 (*) 3.838 6.801 1,028 15,439 12,532 11,071 23,530 13,822 3,387 763 788 17	(32) 1,236,283 47,372 (*) 9,315 10,069 10,466 13,453 (*) 42,649 79,752 12,015 189,845 153,101 140,239 171,991 41,565 9,383	
Total io adjusted gross income ii under \$1,000 1,000 under \$2,000 2,000 under \$3,000 3,000 under \$4,000 4,000 under \$5,000 5,000 under \$5,000 5,000 under \$7,000 7,000 under \$8,000 8,000 under \$9,000 9,000 under \$10,000 111,000 under \$11,000 111,000 under \$12,000 12,000 under \$12,000 12,000 under \$12,000 13,000 under \$13,000 13,000 under \$15,000 14,000 under \$15,000 15,000 under \$15,000 16,000 under \$15,000 16,000 under \$15,000 17,000 under \$10,000 18,000 under \$20,000	\$4, # mber of returns 125) 225,050 6,559 1,151 3,012 3,348 6,486 10,826 9,071 12,378 7,787 9,548 12,057 9,091 8,413 7,788 3,332 14,527 23,371 13,207 23,371 13,207 2,324 3,55 46 21 21,453 49,660 21,450 21,	300 12h3 180,72h 190,72h 19	, none 55. Sumber of returns of returns (27) 160.521 5.289 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	Amount (28) (40,039 (23,045 (40) (53,045 (7) (53,045 (7) (53,045 (7) (7) (7) (7) (7) (7) (7) (7) (7) (7)	>5,000 Sumber of returns (24) 319,29h 1,397,1,296 1,992 4,651 5,082 8,191 7,208 10,990 10,346 10,990 10,346 10,990 10,346 10,990 10,551 20	Amount 30) 2,262,70° 75,295 10,990 7,98 14,914 90,527 30,918 11,134 45,915 44,315 73,337 108,709 321,402 298,943 31,83,31 31,402 298,943 31,402 298,943 31,402 298,943 31,402 298,943 31,402 298,943 31,402 298,943 31,402 298,943 31,402 298,943 31,402 31,	\$15 Number of returns (31) 100.934 (*) 777 769 840 1,197 (*) 3.838 6.801 1,028 15,439 12,539 12,539 13,832 763 788	Amount (32) 1,236,283 47,372 (*) 9,315 10,069 10,466 13,453 (*) 42,649 79,752 12,015 189,845 153,101 140,239 286,703 171,991 41,565 9,383 968 199

Footnotes at end of table.

Table 1.16 - Returns With Net Gain from Sales of Capital Assets by Size of Net Copital Gain and Adjusted Gross Income-Continued

[All figures are estimates based on mamples--money amounts are in thousands of dollars]

(All figures are estimates based on Mampless-money amounts are in thousands of dollars)		Size of n	et capital	gain—Cont	tinued	
	\$15,000	under	\$20,000			0 under
Table of its united atting the me	S20.	,000	525, Number	000	\$30 Number	,000
	of returns	Amount	of returns	Amount	of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)
Total	53,412	909,889	26,653	603,226	19,878	543,525
No adjusted gross income	2,200	38,222	2,098	48,519	1,015	27,909
\$1,000 under \$2,000 \$2,000 under \$3,000	(*)	(*) (*)	(*)	(*)	(*)	(*)
\$3,000 under \$4,000	(*)	(*)	(*) (*)	(*)	(*)	(*)
\$5,000 under \$5,000 × .			(*)	(*)	(*)	(*)
55,000 under \$7,000 57,000 under \$8,000	(*)	(^) (^)	(*)	(*)	-	:
\$8,000 under \$9,000 \$9,000 under \$10,000	277	4,934	{ (*)	(*)	(*)	(*:
\$10,000 under \$11,000	(*)	(4)			(*)	(*)
\$11,000 under \$12,000 \$12,000 under \$13,000	(*)	(*)	(*)	(*) (*)	(*)	(*)
\$13,000 under \$14,000 \$14,000 under \$15,000	2,109	34,213	(4)	(*)	(*) (*)	(*)
\$15,000 under \$20,000	5,125	85,614	(*)	(*)	102	2,697
\$20,000 under \$25,000 \$25,000 under \$30,000	7,413 6,869	125,478 120,631	1,515	33,040 37,936	459 1,896	12,110 50,036
\$30,000 under \$50,000 \$50,000 under \$100,000	13,853 8,272	232,259 143,312	9,720 7,053	223,440 157,246	7,238 6,137	201,404 167,191
\$100.000 under \$200.000	2,735	47,486	2,164	48,647	1,615	44,252
\$200,000 under \$500,000 \$500,000 under \$1,000,000	547 49	9,557 850	465 58	10,5e1 1,311	339 42	9,366 1,155
\$1,000,000 or more	19	335	16	354	8	215
Returns under \$5,000 Returns \$5,000 under \$10,000	3,893 768	68,138 13,328	2,680 139	61,124 3,055	1,632	44,491 2,114
Returns \$10,000 under \$15,000 Returns \$15,000 or more	3.869 44.882	62,901 765,522	709 23,125	16,477 522,570	334 17,836	8,494 488,426
	1	Size of	net capi	tal gain—C		
Fice of adjusted pross in one	\$30,00	0 under 1,000	\$50,00 \$10	0 under 0,000	\$100,	000 or ore
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total	(39)	(40) 1,105,389	(41) 17,429	(42) 1,185,442	(43)	(44) 3,102,886
No adjusted gross income	1,675	63,527	1,229	86,742	947	264,932
\$1 under \$1,000	(*) (*)	(*) (*)	(*) (*)	(*) (*)) (*) 43	(*) 6,617
\$2,000 under \$3,000 \$3,000 under \$4,000	(*)	(*) 7,645	.} 99	6,905	} 35	5,720
\$4,000 under \$5,000	ł'		,			
\$5,000 under \$6,000 \$6,000 under \$7,000	(*)	(*)	(116	7,998	(*) (*)	(*)
\$7,000 under \$8,000	205	7,962	{ ′⊕	(*)	{ (*) } 42	(*)
\$9,000 under \$10,000	ĺ		(*)	(*)		8,994
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000	186	6,575	{ ⊕	(*)	(*)	(*)
\$13,000 under \$14,000	J		\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	(*) 4,594	37	7,993
\$14,000 under \$15,000	(*)	(*)	,		,	
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000	227	(*) 8,309	104 91	6,494 5,606	93	16,641 13,503
\$30,000 under \$50,000	8,702	13,051 311,780	1,007	8,142 62,829	58 255	10,309
\$50,000 under \$100,000	11,777	454,633	6,575	421,363	797	136,772
\$100,000 under \$200,000	4,424 963	37,839	6,282 1,402	449,018 102,479	3,434	504,145 853,047
\$500,000 under \$1,000,000	91 35	3,633 1,403	130 36	9,544 2,6 1 6	1,055 460	490,374 722,343
Returns under \$5,000	2,054 295	77.510 10,762	1,343 224	94,801 14,745	1,039	280,472
Returns \$10,000 under \$15,000	241	8,473	114	7,805	60	12,747
Returns \$15,000 or more	26 670	1,008,644	15,748	1,068,091	10,044	2,796,626

^(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals. iLess than \$500.

NOIL: Detail may not add to total because of rounding.

Table 1.17 — Returns With Net Loss fram Sales of Capital Assets by Size of Net Capital Loss and Adjusted Grass Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

							Size	of net ca	pital 1	oss	
Size of adjusted gross income			Net capi	tal loss	\$1 ur	nder \$50	0	\$50 under	\$100	\$100 ur	nder \$200
			Number of returns	Amoun	t Number retur	Am	ount	Number of returns	Amount	Number of returns	Amount
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total			2,673,103	1,907,7	74 123,5	49 3,	026	94,521	6,998	189,104	27,29
adjusted gross income under \$1,000			22,998 22,122 42,973	16,5	05 (*) 82 (*) 71 1	(22 *)	(*) (*) (*)	(*) (*) (*)	6,758 (*) 2,311	(*)
3,000 under \$4,000		• • • • • • • • • • • • • • • • • • •	51,216 63,892			14	32	3,682	234	7,652	1,29
5,000 under \$6,000 6,000 under \$7,000 7,000 under \$8,000 8,000 under \$9,000 9,000 under \$10,000			62,242 73,319 85,783	38,2 54,6 53,1	44 5,5 19 (+) 89 8,1	24 (*) 99 *) 194 *)	(*) 3,498 (*) 6,148	(*) 241 (*) 486	3,800 4,813 5,773 6,560 (*)	71 73
10,000 under \$11,000 11,000 under \$12,000 12,000 under \$13,000 13,000 under \$14,000 14,000 under \$15,000			89,132 78,001	57,0	63 8,9 77 45 7,6	91	191 159 123	2,841 3,374 6,511 4,962	206 267 497 375	9,534 6,138 13,654 9,932 7,674	90 4 1,99 2 1,47
15,000 under \$20,000. 20,000 under \$25,000. 25,000 under \$30,000. 30,000 under \$50,000.			333,507 240,897 408,603		66 17,2 62 11,7 18 14,6	28 81 99	689 401 297 386 117	21,532 11,771 10,739 8,221 3,468	1,557 927 777 621 245	29,999 21,06 21,67 18,54 8,11	3,11 2,3,07 5,2,74
100,000 under \$200,000. 200,000 under \$500,000. 500,000 under \$1,000,000. 1,000,000 or more.			8,516 838	7	35 1	16 19	25 3 (¹)	564 79 6	40 6 (1) (2)	1,275 213 14 1 ² 1	3 3
eturns under \$5,000 eturns \$7,000 under \$10,000. eturns \$10,000 under \$15,000. eturns \$15,000 or more.			367,519 420,671	258,5 275,3	52 22,6 45 18,0	28	132 504 472 917	7,809 12,644 17,688 56,380	556 923 1,345 4,175	17,019 24,255 46,933 100,896	7 3,44
				Size of	net capital	l loss-	-Conti	nued		1	
Size of adjusted gross income	\$200 unde	r \$300	\$300 under	\$400	\$400 under	\$500	\$500	under \$1,0	HOD \$	1,000 or m	ore
	Number of returns	Amount	Number of returns	Amount	Number of returns	mount	Numbe			umber of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15	5) (1	6)	(17)	(18)
Total	162,528	39,498	149,447	51,655	129,580	58,000	494	4,056 352,	475 1	,330,378	1,368,8

				Size of	net capit	al loss-	-Continued			
Size of adjusted gross income	\$200 und	er \$300	\$300 under	\$400	\$400 unde	r \$500	\$500 under	\$1,000	\$1,000 or	more
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Total	162,528	39,498	149,447	51,655	129,580	58,000	494,056	352,475	1,330,378	1,368,831
No adjusted gross income. \$1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$3,000. \$4,000 under \$5,000.	(*) (*) 7,547 (*) (*)	(*) (*) 1,772 (*) (*)	(*) 3,933 8,015	(*) 1,346 2,772	(*) (*) 5,78b 6,144	(*) (*) 2,459 2,634	3,799 (*) 4,811 12,542 9,063 13,872	2,500 (*) 4,024 8,467 7,096	9,880 12,948 8,463 18,142 30,584 29,757	19,972 12,948 8,629 18,148 31,620 39,750
\$5,000 under \$6,000. \$6,000 under \$7,000 \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	(*) 6,083 4,998 1,884 5,160	(*) 1,531 1,239 462 1,275	6,330 (*) 9,468 6,370	2,340 (*) 3,327 2,109	(*) 3,56L	696 (*) 1,553	14,631 14,255 14,226 19,093 23,071	9,355 9,781 9,856 13,133 16,218	41,402 24,337 38,722 33,187 30,492	48,068 24,379 41,313 33,543 30,492
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	5,174 5,290 2,090 11,286 6,899	1,205 1,200 533 2,812 1,573	8,179 5,922 7,565	2,948 2,049 2,610	(*) 11,292 6,059 2,619	(*) 5,224 2,853 1,131	11,916 16,167 13,061 14,645 15,772	8,529 12,844 8,870 10,325 10,314	45,531 30,803 40,581 31,305 39,170	46,421 30,965 40,585 31,432 39,327
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$100,000.	28,369 28,292 12,594 20,982 7,588	6,767 6,828 3,183 5,226 1,883	33,459 21,643 6,671 20,823 6,035	11,101 7,691 2,316 7,259 2,111	18,641 20,268 22,071 14,814 5,893	8,342 9,035 9,864 6,523 2,657	78,797 60,800 41,831 73,709 29,885	54,953 42,778 29,213 54,468 22,551	190,504 152,442 113,538 236,810 129,805	191,916 153,991 115,839 237,294 129,947
\$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	1,071 201 11	264 51 2	989 145 13	345 50 5	970 121 12 6	435 54 5 3	4,091 693 481 19	3,016 493 35 13	34,076 6,948 720 231	34,353 6,948 720 231
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000. Returns \$15,000 or more.	11,219 21,462 30,739 99,108	2,695 5,275 7,324 24,204	12,491 25,512 21,666 89,778	4,289 8,881 7,606 30,877	12,547 7,600 26,637 82,796	5,357 3,388 12,338 36,920	47,346 85,276 71,561 289,873	35,730 58,342 50,882 207,519	109,774 168,140 187,390 865,074	131,067 177,794 188,729 871,239

^(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

Less than \$500.

Lincluded in next above shown adjusted gross income class.

NOTE: Detail may not add to total because of rounding.

Table 1.18 - Returns With Domestic and Foreign Dividends Received by Size of Dividends Received and Adjusted Gross Income [All figures are estimates based on samples-money amounts are in thousands of dollard]

		nd foreign received			ize of divid	iends recei	ved	
Size of adjusted gross income	Number of		\$1 unde	r \$50	\$50 unde	r \$100	\$100 unde	r \$200
	returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	13,019,714	22,225,804	3,099,97	64,982	1,446,593	104,609	1,783,792	255,840
No adjusted gross income. \$1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000.	213,992 288,640 467,195 450,786	223,197 62,451 85,554 247,879 3+1,727	21,304 72,279 89,757 106,323 78,815	369 1,214 1,934 2,492 1,923	9,809 20,001 30,404 45,291 47,271	641 1,426 2,399 3,187 3,516	11,189 44,261 49,801 65,778 50,180	1,705 6,692 6,838 9,440 6,713
\$4,000 under \$5,000	510,222	341,503	82,621	1,480	54,190	3,781	69,686	9,776
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	419,861 429,458 420,452 481,405 463,813	325,708 408,923 378,431 461,057 372,312	85,586 98,989 86,195 98,463 128,187	1,714 2,316 1,917 2,162 2,467	45,546 42,439 37,602 48,280 39,601	3,317 3,000 2,728 3,593 2,947	72,576 56,097 63,181 61,407 80,923	10,255 7,662 9,065 9,599 11,789
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	441,493	368,903 393,429 357,477 382,555 313,516	122,019 112,720 140,288 154,964 145,323	2,532 2,122 2,924 3,155 2,965	48,693 59,157 42,529 58,387 60,552	3,584 4,072 3,128 4,300 4,256	70,519 60,353 55,304 72,033 47,541	9,828 8,809 8,351 10,221 6,837
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$100,000.	1 000 040	1,689,806 1,700,082 1,523,359 3,143,668 3,638,944	640,457 401,785 200,595 187,731 39,891	12,681 8,567 4,573 4,443 901	287,086 218,328 107,240 112,556 28,069	20,867 15,625 7,826 8,121 2,038	308,571 244,129 122,700 134,024 38,452	44,022 35,004 17,338 19,621 5,526
\$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.	24,164 2,946 1,014	2,421,061 1,723,567 627,629 653,066	5,119 500 56 8	119 11 , ¹ ,	3,167 359 25 11	228 26 2	4,503 528 46 10	662 78 7 2
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000. Returns \$15,000 or more.	2,010,946 2,214,989 2,221,300 6,572,479	1,342,311 1,946,431 1,815,881 17,121,181	451,099 497,420 675,314 1,476,142	9,412 10,576 13,698 31,296	206,966 213,468 269,318 756,841	14,950 15,585 19,340 54,734	290,895 334,184 305,750 852,963	41,164 48,370 44,046 122,260
			Size of dividends receivedContinued \$300 under \$400 \$400 under \$500					
Size of adjusted gross income		der \$300	-	ler \$400		der \$500	\$500 unde	r \$1,000
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	1,125,115	273,783	688,286	237.379	515,288	229,808	1,384,616	986,091
No adjusted gross income. \$1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	30,316	1,336 3,446 7,002 13,572 6,966 9,966	3,694 9,241 25,241 41,871 25,992 30,384	1,261 2,992 8,570 14,087 8,855 10,904	5,294 8,923 10,855 25,408 30,601 20,018	2,331 3,858 5,057 11,116 13,407 8,917	6,714 37,341 25,327 51,813 78,561 76,610	4,760 25,169 17,160 36,291 58,688 57,383
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	41,166	7,353 10,484 10,234 11,315 7,522	12,289 23,910 21,778 33,474 16,995	7,537 11,550 5,786	5,172 22,571 16,006 20,487 15,559	2,333 9,911 7,061 9,110 7,049	60,095 46,619 54,101 49,570 39,192	42,394 33,192 39,915 33,033 29,251
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	45,652 36,165 45,412	7,663 11,116 8,591 10,860 8,677	14,609 18,671 21,440 14,847 19,943	4,809 6,719 7,338 5,099 6,778	17,528 19,874 15,998 18,150 14,066	7,759 9,022 7,113 8,206 6,314	33,518 38,920 35,076 40,115 37,774	22,809 26,188 24,023 29,113 26,651
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000 \$30,000 under \$30,000 \$30,000 under \$50,000. \$50,000 under \$100,000.	92,477	47,22b 34,856 22,559 24,693 7,284	96,044 100,028 63,236 69,221 22,158	33,057 34,710 22,088 24,110 7,658	73,705 56,732 42,621 55,327 17,603	33,151 25,562 18,824 24,602 7,856	172,652 138,208 112,107 178,752 61,386	122,104 97,418 80,460 128,106 44,517
\$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.	454 3 4	942 110 9 1	2,819 353 33 15	978 122 12 5	2,411 353 20 6	1,078 159 9 3	8,956 1,078 99 34	6,579 790 73 24
Returns under \$5,000 Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000. Returns \$15,000 or more.	171,887 192,132 193,477 567,619	42,288 46,908 46,907 137,680	136,423 108,446 89,510 353,907	46,669 37,227 30,743 122,740	101,099 79,795 85,616 248,778	44,686 35,464 38,414 111,244	276,366 249,577 185,403 673,272	199,451 177,785 128,784 480,071

Footnotes at end of table.

Table 1.18 —Returns With Domestic and Foreign Dividends Received by Size of Dividends Received and Adjusted Gross Income—Continued

	n thousands			eceivedCo	nt i mund			
	\$1,000 und	er SI 500	\$1,500 unde		\$2,000 unde		\$2,500 und	er \$3.000
Size of adjusted gross income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	(17)	(18)	returns (19)	(20)	returns (21)	(22)	returns (23)	(24)
Total	708,385	861,485	419,530	721,609	312,880	700,713	226,532	619,915
No adjusted gross income. \$1 under \$1,000.	3,059	3,719	1,742	2,908 14,730	3,435	7,427	543	1,495
\$1,000 under \$2,000 \$2,000 under \$3,000	19,106 23,819	22,184 30,007	15,794	26,816	(*) 16,635	(*) 37,148		27,024
\$3,000 under \$4,000. \$4,000 under \$5,000.	37,709 51,360	45,502 65,022	23,602 28,094	41,585 47,866	16,300 19,992	36,868 45,812	14,625 15,578	39,641 42,453
\$5,000 under \$6,000	31,018 11,237	39,335 13,695	16,206 14,051	28,381 24,410	17,295 14,816	38,4-4 33,760	18,272 12,944	49,181 35,913
\$7 DOD under \$8,000.	22,367	27,977	11,615	20,033	12,167	27,596	(*)	(*)
\$8,000 under \$9,000. \$9,000 under \$10,000.	29,345 33,092	32,794 40,498	12,888 27,913	21,366 47,929	22,453	51,017 26,545		21,383
\$10,000 under \$11,000	32,389 19,587	38,198 22,811	18,071 9,443	31,410 15,385	7,259 6,465	16,538 13,870	6,177 9,211	16,589 25,679
\$12,000 under \$13,000. \$13,000 under \$14,000.	20,206	24,999 19,594	7,350 13,910	12,563 24,324	18,442 7,412	40,134 16,717	6,993 5,464	19,242 15,238
\$14,000 under \$15,000	17,093	20,279	11,069	19,293	7,001	14,907	4,854	13,653
\$15,000 under \$20,000. \$20,000 under \$25,000.	79,236 83,099	96,617 99,844	46,248 31,452	77,870 54,227	35,795 19,783	79,093 43,862	22,239 17,131	60.596 46.567
\$25,000 under \$30,000. \$30,000 under \$50,000.	39,866 89,889	49,001 110,281	34,632 56,134	59,820 97,150	19,063 33,919	42,486 76,304	10,724 28,969	29,541 79,210
\$50,000 under \$100,000	37,403	46,328	25,457	44,373	18,334	41,036	15,645	42,939
\$100,000 under \$200,000. \$200,000 under \$500,000.	6,232 906	7,677 1,123	4,523 684	7,86b 1,171	3,761 575	8,417 1,281	3,339 483	9,149
\$500,000 under \$1,000,000. \$1,000,000 or more.	70 21	86 25	55 22	96 37	47 11	105 25	41 12	113 33
Returns under \$5,000.	138,816	170,323	77,807	133,905	5h, 482	128,576	42,992	117,445 142,595
Returns \$5,000 under \$10,000	127,059 105,788	154,299 125,881	82,673 59,843	142,119 102,975	78,031 46,579	102,166	52,258 32,699	90,401
Returns \$15,000 or more	336,722	410,982	199,207	342,610	131,288	292,609	98,583	269,474
	\$3,000 und	er \$4.000	\$4,000 und		s5.000 und		\$10,000 und	er \$15,000
Size of adjusted gross income	Number of			,				
		Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns	Amount	returns	Amount	returns	Amount	Number of returns	Amount
	returns (25)	(26)	returns (27)	(28)	returns (29)	(30)	Number of returns (31)	(32)
Total	(25) 320,743	(26) 1,106,952	(27) 161,556	(28) 714,739	(29) 441,001	(30)	Number of returns (31)	(32)
No adjusted gross income.	(25) 320,743 1,300 (*)	(26) 1,106,952 4,401 (*)	returns (27)	(28)	(29) 441,001 2,750 (*)	(30) 3,015,577 21,669 (*)	Number of returns (31)	(32)
No adjusted gross income	(25) 320,743 1,300	(26) 1,106,952 4,401 (*) (*) 30,334	(27) 161,556 728 (*)	(28) 714,739 3,167	(29) 441,001 2,750	(30) 3,015,577 21,669	Number of returns (31) 144,877 663	(32)
No adjusted gross income.	(25) 320,743 1,300 (*) (*)	(26) 1,106,952 4,401 (*) (*)	(27) 161,556 728 (*)	(28) 714,739 3,167 (*)	(29) 441,001 2,750 (*)	(30) 3,015,577 21,669 (*)	Number of returns (31) 144,877 663	(32)
No adjusted gross income. \$1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	(25) 320,743 1,300 (*) (*) (*) 9,392 14,955 11,975	(26) 1,106,952 4,401 (*) (*) 30,334 52,418 40,104 47,646	728 (*) 3,804 (*) (*)	(28) 714,739 3,167 (*) 15,826 (*) (*)	(29) 441,001 2,750 (*) (*) (*) (*) (*)	(30) 3,015,577 21,669 (*) (*) 17,511	Number of returns (31) 144,877 663	(32) 1,778,195 8,415 (*)
No adjusted gross income. \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$3,000 under \$6,000 \$5,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$7,000	(25) 320,743 1,300 (*) (*) (*) 9,392 14,955 11,975 13,756 13,221 19,424	(26) 1,106,952 4,401 (*) (*) 30,334 52,418 40,104 47,646 45,415 68,073	728 (*) 3,804 (*) (*) (*) 5,488 10,636	(28) 714,739 3,167 (*) 15,826 (*) (*) 24,287 45,463	(29) 441,001 2,750 (*) (*) (*) (*) 25,754 10,974	(30) 3,015,577 21,669 (*) (*) 17,511 (*) 152,650 73,938	Number of returns (31) 144,877 663	(32) 1,778,195 8,415 (*) (*)
No adjusted gross income. \$1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000.	(25) 320,743 1,300 (*) (*) 9,392 14,955 11,975 13,756 13,221	(26) 1,106,952 4,401 (*) (*) 30,334 52,418 40,104 47,646 45,415	(27) 161,556 728 (*) 3,804 (*) (*) (*) 5,488 10,636 7,715	(28) 714,739 3,167 (*) 15,826 (*) (*) 24,287	(29) 441,001 2,750 (*) (*) (*) (*) 25,754	(30) 3,015,577 21,669 (*) (*) 17,511 (*) 152,650	Number of returns (31) 144,877 663	(32) 1,778,195 8,415 (*)
No adjusted gross income. \$1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$7,000. \$5,000 under \$9,000. \$6,000 under \$8,000. \$8,000 under \$8,000. \$8,000 under \$9,000. \$10,000 under \$11,000.	(25) 320,743 1,300 (*) (*) (*) 9,392 14,955 11,975 13,756 13,221 19,424 21,410 20,192 13,576	(26) 1,106,952 4,401 (*) 30,334 52,418 40,104 47,646 45,415 68,073 74,763 68,504 48,178	(27) 161,556 728 (*) 3,804 (*) (*) 5,488 10,636 7,715 (*)	(28) 714,739 3,167 (*) 15,826 (*) (*) (*) 24,287 45,463 33,939	(29) 441,001 2,750 (*) (*) (*) (*) 25,754 10,974 21,811 17,372	(30) 3,015,577 21,669 (*) (*) 17,511 (*) 152,650 73,938 136,703 112,791 140,308	Number of returns (31) 144,877 663	(32) 1,778,195 8,415 (*) (*) (*)
No adjusted gross income. \$1 under \$1,000. \$2,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$6,000. \$5,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$8,000 under \$10,000. \$10,000 under \$11,000. \$11,000 under \$12,000.	(25) 320,743 1,300 (*) (*) (*) 9,392 14,955 11,975 13,756 13,221 19,424 21,410 20,192 13,576 7,938 7,953	(26) 1,106,952 4,401 (*) (*) (*) 30,334 52,418 40,104 47,640 45,415 68,073 74,763 68,504 48,178 28,964	(27) 161,556 728 (*) (3,804 (*) (*) (*) (*) (*) (*) (*) (*)	(28) 714,739 3,167 (*) 15,826 (*) (*) 24,287 45,463 33,939 (*)	(29) 441,001 2,750 (*) (*) (*) 1,3,109 (*) (5,754 10,974 21,811 17,372 20,167 24,380 17,792	(30) 3,015,577 21,669 (*) (*) 17,511 (*) 152,650 73,938 136,703 112,791 140,308 160,878 113,096	Number of returns (31) 144,877 663	(32) 1,778,195 8,415 (*) (*) (*) (*) (*)
No adjusted gross income. \$1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$90,000. \$9,000 under \$1,000.	(25) 320,743 1,300 (*) (*) (*) 9,392 14,955 11,975 13,756 13,221 19,424 21,410 20,192	(26) 1,106,952 4,401 (*) (*) 30,334 52,418 40,104 47,64b 45,415 68,073 74,763 68,504 48,178 48,178	(27) 161,556 728 (*) 3,804 (*) (*) 5,488 10,636 7,715 (*) 9,056 (*)	(28) 714,739 3,167 (*) 15,826 (*) (*) 24,287 45,463 33,939 (*)	(29) 441,001 2,750 (*) (*) (*) (*) (*) 25,754 10,974 21,811 17,372 (20,167 24,380 17,792 16,624	(30) 3,015,577 21,669 (*) (*) 17,511 (*) 152,650 73,938 136,703 112,791 140,388 160,878	Number of returns (31) 144,877 663	(32) 1,778,195 8,415
No adjusted gross income. \$1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$10,000 under \$10,000. \$10,000 under \$10,000. \$10,000 under \$12,000. \$12,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$13,000 under \$15,000. \$14,000 under \$15,000.	(25) 320,743 1,300 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(26) 1,106,952 4,401 (*) (*) 30,334 52,418 40,104 47,646 45,415 68,073 74,763 68,504 48,178 28,964 26,756 21,831 23,392	(27) 161,556 728 (*) 3,804 (*) (*) 5,488 10,636 7,715 (*) 4,9,056 (*) 9,056 (*) 23,606	(28) 714,739 3,167 (*) 15,826 (*) (*) 24,287 45,46,33,939 (*) 40,464 (*) 42,573	(29) 441,001 2,750 (*) (*) 3,109 (*) 25,754 10,974 21,811 17,372 (20,167 24,380 17,792 16,524 12,996	(30) 3,015,577 21,669 (*) (*) (*) 17,511 (*) 152,650 73,938 136,703 112,791 140,308 160,878 113,096 21,496 89,495 332,897	Number of returns (31) 144,877 663	(32) 1,778,195 8,415 (*) (*) (*) (*) (*) (*) (*) (*
No adjusted gross income. \$1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$8,000. \$9,000 under \$9,000. \$9,000 under \$10,000. \$10,000 under \$10,000.	(25) 320,743 1,300 (*) (*) (*) (9,392 14,955 11,975 13,756 13,221 19,424 21,410 20,192 13,576 7,938 7,953 6,411 7,070 41,539 22,263 18,539	(26) 1,106,952 4,401 (*) (*) 30,334 52,418 40,104 47,646 45,415 68,073 74,763 68,504 48,178 28,964 26,736 21,831 21,392 145,418 75,118 64,113	(27) 161,556 728 (*) 3,804 (*) (*) 5,488 10,636 7,715 (*) 4,9,056 (*) 23,606 14,064 10,597	(28) 714,739 3,167 (*) 15,826 (*) (*) 24,287 45,46,33,939 (*) 40,464 (*) 42,573 105,703 61,329 46,546	(29) 441,001 2,750 (*) (*) (*) (*) 1,3,109 (*1 25,754 10,974 21,811 17,372 1 20,167 24,380 17,792 1 26,524 12,996 47,969 51,678 31,659	(30) 3,015,577 21,669 (*) (*) (*) 17,511 (*) 152,650 73,938 136,703 112,791 140,308 160,878 113,096 21,496 89,495 332,897 365,985 228,019	Number of returns (31) 144,877 663	(32) 1,778,195 8,415
No adjusted gross income. \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$3,000 under \$6,000 \$6,000 under \$6,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000 \$10,000 under \$10,000 \$11,000 under \$12,000 \$11,000 under \$12,000 \$12,000 under \$14,000 \$13,000 under \$14,000 \$14,000 under \$1,000 \$15,000 under \$1,000 \$15,000 under \$1,000 \$15,000 under \$1,000	(25) 320,743 1,300 (*) (*) (*) (*) 9,392 14,955 11,975 13,756 13,221 19,424 21,410 20,192 13,576 7,953 7,953 6,411 7,070	(26) 1,106,952 4,401 (*) (*) 30,334 52,418 40,104 47,640 45,415 68,073 74,763 68,504 48,178 28,964 26,756 21,831 23,392	(27) 161,556 728 (*) 3,804 (*) (*) 5,488 10,636 7,715 (*) 9,056 (*) 9,559 23,606 14,064	(28) 714,739 3,167 (*) 15,826 (*) (*) 24,287 45,463 33,939 (*) 40,464 (*) 42,573	(29) 441,001 2,750 (*) (*) (*) (*) 25,754 10,974 21,811 17,372 20,167 24,380 17,792 16,524 12,996 47,969 51,678 31,659 31,659 31,659 68,678	(30) 3,015,577 21,669 (*) (*) (*) 17,511 (*) 152,650 73,938 136,703 112,791 140,308 160,878 113,096 89,495 332,897 335,895	Number of returns (31) 144,877 663 (*) (*) (*) (*) (*) (*) (*) (*) 4,353 21,131 24,023	(32) 1,778,195 8,415 (*) (*) (*) (*) (*) (*) 73,147 113,810 259,034
No adjusted gross income. \$1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$6,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$8,000 under \$9,000. \$10,000 under \$10,000. \$11,000 under \$12,000. \$11,000 under \$12,000. \$11,000 under \$12,000. \$12,000 under \$15,000. \$14,000 under \$15,000. \$15,000 under \$15,000.	returns (25) 320,743 1,300 (*) (*) (*) (*) 9,392 14,955 11,975 13,756 13,221 19,424 21,410 20,192 13,576 7,958 7,958 6,411 7,070 41,539 22,263 18,508 40,388 23,371 5,032	(26) 1,106,952 4,401 (*) (*) 30,334 52,418 40,104 47,646 45,415 68,073 74,763 68,504 48,178 28,964 26,736 21,831 23,392 145,418 64,113 139,332 81,031 17,451	(27) 161,556 728 (*) (*) (*) (*) (*) 5,488 10,636 7,715 (*) (*) (*) 23,606 10,597 24,186 18,465 3,879	(28) 714,739 3,167 (*) 15,826 (*) (*) 24,287 45,463 33,939 (*) 40,464 (*) 42,573 105,703 61,329 46,546 109,299 82,442 17,417	(29) 441,001 2,750 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(30) 3,015,577 21,669 (*) (*) 17,511 (*) 152,650 73,938 136,703 112,791 140,308 160,878 113,096 121,496 89,495 322,897 365,985 228,019 473,913 350,842 88,314	Number of returns (31) 144,877 663	(32) 1,778,195 8,415 (*) (*) (*) (*) (*) (*) (*) (*
No adjusted gross income. \$1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$8,000. \$9,000 under \$10,000. \$10,000 under \$10,000. \$11,000 under \$12,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$10,000. \$13,000 under \$10,000. \$14,000 under \$10,000. \$15,000 under \$20,000. \$250,000 under \$30,000. \$250,000 under \$30,000. \$30,000 under \$30,000. \$30,000 under \$30,000. \$350,000 under \$30,000. \$350,000 under \$30,000. \$350,000 under \$30,000. \$350,000 under \$30,000.	(25) 320,743 1,300 (*) (*) (*) 9,392 14,955 11,975 13,756 13,221 19,424 21,410 20,119 13,576 7,938 6,411 7,070 41,539 22,263 18,508 40,388 23,371	(26) 1,106,952 4,401 (*) (*) (*) 30,334 52,418 40,104 47,646 45,415 68,073 74,763 68,504 48,178 28,964 26,736 21,831 23,392 145,418 75,118 64,113 139,332 81,031	(27) 161,556 728 (*) 3,804 (*) (*) (*) 5,488 10,636 7,715 (*) 9,056 (*) 9,056 14,044 10,597 24,186 18,465	(28) 714,739 3,167 (*) 15,826 (*) (*) 24,287 45,463 33,939 (*) 40,464 (*) 42,573 105,703 61,329 46,546 109,299 82,442	(29) 441,001 2,750 (*) (*) (*) (*) 25,754 10,974 21,811 17,372 20,167 24,380 17,792 16,524 12,996 47,969 51,678 31,659 49,711	(30) 3,015,577 21,669 (*) (*) 17,511 (*) 152,650 73,938 136,703 112,791 140,308 160,878 113,096 121,496 89,495 332,897 365,985 228,019 473,913 350,842	Number of returns (31) 144,877 663 (*) (*) (*) (*) (*) (*) (*) 4,353 21,131 24,023 18,988 29,688 25,286	(32) 1,778,195 8,415 (*) (*) (*) (*) (*) (*) 73,147 113,810 259,034 297,991 230,660 372,109 307,277
No adjusted gross income. \$1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000. \$10,000 under \$11,000. \$11,000 under \$12,000. \$11,000 under \$12,000. \$13,000 under \$12,000. \$13,000 under \$15,000. \$13,000 under \$15,000. \$14,000 under \$15,000. \$15,000 under \$20,000. \$15,000 under \$20,000. \$10,000 under \$20,000. \$10,000 under \$20,000.	returns (25) 320,743 1,300 (*) (*) (*) (*) 9,392 14,955 11,975 13,756 13,221 19,424 21,410 20,192 13,576 7,953 6,411 7,070 41,539 22,263 18,508 40,388 23,371 5,032 768 62 23	(26) 1,106,952 4,401 (*) (*) (*) 30,334 52,418 40,104 47,646 45,415 68,073 74,763 68,504 48,178 28,964 26,736 21,831 23,392 145,418 75,118 64,113 139,332 81,031 17,451 2,772 2188	(27) 161,556 728 (*) (*) (*) (*) 5,488 10,636 7,715 (*) 1,9,056 (*) 1,9,559 23,006 14,064 10,597 24,186 18,465 3,879 629 64	(28) 714,739 3,167 (*) 15,826 (*) (*) 24,287 45,463 33,939 (*) 40,464 (*) 42,573 105,703 61,329 46,546 109,299 82,442 17,417 2,803 2866	(29) 441,001 2,750 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(30) 3,015,577 21,669 (*) (*) (*) 17,511 (*) 152,650 73,938 136,703 112,791 140,308 160,878 113,096 121,496 89,495 332,897 365,985 228,019 473,913 350,842 88,144 15,564 1,328 498	Number of returns (31) 144,877 663 (*) (*) (*) (*) (*) (*) (*) (*	(32) 1,778,195 8,415 (*) (*) (*) (*) (*) (*) (*) (*
No adjusted gross income. \$1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000. \$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$13,000 under \$15,000. \$14,000 under \$15,000. \$15,000 under \$20,000. \$250,000 under \$50,000.	returns (25) 320,743 1,300 (*) (*) (*) (*) 9,392 14,955 11,975 13,756 13,221 19,424 21,410 20,192 13,576 7,953 6,411 7,070 41,539 22,263 18,508 40,388 23,371 5,032 768 62 23	(26) 1,106,952 4,401 (*) (*) 30,334 52,418 40,104 47,646 45,415 68,073 74,763 68,504 48,178 28,964 26,756 21,831 23,392 145,418 75,118 64,113 139,332 81,031 17,451 2,772 218 81	(27) 161,556 728 (*) (*) (*) 5,488 10,636 7,715 (*) 9,056 (*) 19,559 23,606 10,597 24,186 18,465 3,879 629 64 13	(28) 714,739 3,167 (*) 15,826 (*) (*) (*) 24,287 45,463 33,939 (*) 40,464 (*) 42,573 105,703 61,329 46,546 109,299 82,442 17,417 2,803 2,803 57	(29) 441,001 2,750 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(30) 3,015,577 21,669 (*) (*) (*) 17,511 (*) 152,650 73,938 136,703 112,791 140,308 160,878 113,096 121,496 89,495 332,897 355,985 228,019 473,913 350,842 88,314 15,569 1,328 498	Number of returns (31) 144,877 663 - (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(32) 1,778,195 8,415 (*) (*) (*) (*) (*) (*) 73,147 113,810 259,034 297,991 230,660 372,109 307,277 87,344 17,484 17,484 1,506 418

Footnotes at end of table.

Table 1.18 - Returns With Domestic and Foreign Dividends Received by Size of Dividends Received and Adjusted Gross Income—Continued [All figures are estimates based on samples-money amounts are in thousands of dollars]

		Size of	dividends	receivedC	ontinued	
Size of adjusted gross income	\$15,0 under \$2		\$20,0 under \$		\$25,00 under \$3	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)
Total	68,373	1,178,550	48,981	1,086,126	30,024	817,587
	340	5,800	305	6,838	300	7,917
No adjusted gross income	-	(A)	-	-	-	-
\$1,000 under \$2,000. \$2,000 under \$3,000.	(*)	-	(*)	(+)	-	
\$3,000 under \$4,000. \$4,000 under \$5,000.	(*) (*)	(*)	-] -	(*) -	(*)
200 1 11 21 200				-	_	_
55, 000 under 56, 000. 57, 000 under 58, 000.	(*) (*)	(*) (*)	-		-	
CR 000 under \$9.000	(*)	(*)	(*)	(*)	(*)	(*)
\$9,000 under \$10,000.	_					(*)
\$10,000 under \$11,000. \$11,000 under \$12,000.	-		(*)	(*)	(*)	(*)
\$12,000 under \$13,000.	(*)	(*)	(*)	(*)	(*)	(*)
\$14,000 under \$15,000	(*)	(*)	(*)	(+)	-	
\$15,000 under \$20,000. \$20,000 under \$25,000.	12,027 10,445	202,675 177,864	(*) 10,139	(*) 220,147	(*) (*)	(*) (*)
\$25,000 upder \$30,000	11,275	195,397	9,485	210,823 281,555	6,274 10,019	172,313 270,486
\$30,000 under \$50,000. \$50,000 under \$100,000.	14,083 14,124	250,773 241,000	12,606 10,700		9,731	266,103
\$100,000 under \$200,000	4,857	83,965	4,356	96,650	2,668	72,713
\$200,000 under \$500,000,	971	16,873 1,657	754 72	16,746	675 88	18,441 2,421
\$1,000,000 or more	24	421	25	549	21	576
Returns under \$5,000	351	5,982 (*)	311	6,969	306	8,074 (*)
Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000	(*)	(*)	(*)	(*)	(*)	(*)
Returns \$15,000 or more	67,901	1,170,625	48,471	1,074,905	29,544	805,030
			f dividends			
Size of adjusted gross income	\$30, under	,000	f dividends \$50,0 under \$1	000	S100, or m	
Size of adjusted gross income	under Number of	,000	\$50,0 under \$1	000	\$100,	
Size of adjusted gross income	under	,000	\$50,(under \$1	000	\$100, or m	ore
Size of adjusted gross income	Number of returns	,000 \$50,000 Amount	\$50,0 under \$1 Number of returns	000 100,000 Amount	\$100, or m Number of returns	Amount
Total	Number of returns	,000 \$50,000 Amount (40)	\$50,0 under \$1 Number of returns (41)	000 100,000 Amount (42)	\$100, or m Number of returns (43)	Amount (44)
Total No adjusted gross income \$1 under \$1,000. \$1.000 under \$2,000.	Number of returns (39)	Amount (40)	\$50,0 under \$1 Number of returns (41) 28,915	Amount (42)	S100, or m Number of returns (43)	Amount (44) 3,608,291
Total. No adjusted gross income. S1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$3,000.	Number of returns (39)	Amount (40)	\$50,0 under \$1 Number of returns (41) 28,915	Amount (42)	S100, or m Number of returns (43)	Amount (44) 3,608,291
Total No adjusted gross income \$1 under \$1,000. \$1.000 under \$2,000.	Number of returns (39)	Amount (40)	\$50,0 under \$1 Number of returns (41) 28,915	Amount (42)	S100, or m Number of returns (43)	Amount (44) 3,608,291
Total No adjusted gross income. S1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	Number of returns (39)	Amount (40)	\$50,0 under \$1 Number of returns (41) 28,915	Amount (42)	S100, or m Number of returns (43)	Amount (44) 3,608,291
Total No adjusted gross income Sl under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$3,000 under \$4,000 \$5,000 under \$6,000 \$5,000 under \$6,000 \$5,000 under \$7,000	Number of returns (39)	Amount (40)	\$50,0 under \$1 Number of returns (41) 28,915	Amount (42)	S100, or m Number of returns (43)	Amount (44) 3,608,291
Total. No adjusted gross income. \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$5,000	under Number of returns (39) 49,428 593	000 550,000 Amount (40) 1,886,960 22,471	\$50,0 under \$1 Number of returns (41) 28,915 421	Amount (42) 1,976,617 29,460	\$100, or m Number of returns (43) 14,822	Amount (44) 3,608,291 85,107
Total. No adjusted gross income. 51 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$4,000 \$5,000 under \$6,000 \$5,000 under \$6,000 \$5,000 under \$7,000 \$5,000 under \$9,000	under Number of returns (39) 49,428 593	000 550,000 Amount (40) 1,886,960 22,471	\$50,0 under \$1 Number of returns (41) 28,915 421	Amount (42) 1,976,617 29,460	\$100, or m Number of returns (43) 14,822	Amount (44) 3,608,291 85,107
Total No adjusted gross income. Sl under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$3,000 under \$6,000 \$5,000 under \$8,000 \$5,000 under \$8,000 \$1,000 under \$1,000	under Number of returns (39) 49,428 593	000 550,000 Amount (40) 1,886,960 22,471	\$50,0 under \$1 Number of returns (41) 28,915 421	Amount (42) 1,976,617 29,460	\$100, or m Number of returns (43) 14,822	Amount (44) 3,608,291 85,107
Total No adjusted gross income. Sl under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$6,000. \$5,000 under \$7,000. \$7,000 under \$3,000. \$9,000 under \$10,000. \$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$12,000.	under Number of returns (39) 49,428 593	000 550,000 Amount (40) 1,886,960 22,471	\$50,0 under \$1 Number of returns (41) 28,915 421	Amount (42) 1,976,617 29,460	\$100, or m Number of returns (43) 14,822	Amount (44) 3,608,291 85,107
Total. No adjusted gross income. S1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$3,000 under \$6,000. \$5,000 under \$6,000. \$5,000 under \$6,000. \$5,000 under \$7,000. \$5,000 under \$9,000. \$5,000 under \$9,000. \$1,000 under \$1,000. \$1,000 under \$1,000. \$10,000 under \$12,000. \$12,000 under \$12,000. \$13,000 under \$12,000. \$13,000 under \$12,000. \$13,000 under \$12,000.	Number of returns (39) 49,428 593	000 550,000 Amount (40) 1,886,960 22,471	\$50, under \$1 Number of returns (41) 28,915 421	000 100,000 Amount (42) 1,976,617 29,460 8,110	\$100, or m Number of returns (43) 14,822 299	Amount (44) 3,608,291 85,107
Total No adjusted gross income. S1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$6,000. \$5,000 under \$6,000. \$5,000 under \$7,000. \$5,000 under \$8,000. \$5,000 under \$8,000. \$8,000 under \$9,000. \$1,000 under \$12,000. \$10,000 under \$12,000. \$11,000 under \$12,000. \$12,000 under \$12,000. \$13,000 under \$14,000. \$13,000 under \$15,000. \$14,000 under \$15,000.	Number of returns (39) 49,428 593 114	000 550,000 Amount (40) 1,886,960 22,471	\$50, under \$1	000 100,000 Amount (42) 1,976,617 29,460 8,110	\$100, or m Number of returns (43) 14,822 299	Amount (44) 3,608,291 85,107
Total No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$3,000 \$3,000 under \$6,000 \$5,000 under \$6,000 \$5,000 under \$6,000 \$5,000 under \$6,000 \$5,000 under \$8,000 \$8,000 under \$8,000 \$8,000 under \$1,000 \$10,000 under \$1,000 \$11,000 under \$1,000 \$12,000 under \$1,000 \$13,000 under \$1,000 \$14,000 under \$15,000 \$14,000 under \$15,000 \$15,000 under \$15,000 \$15,000 under \$15,000 \$15,000 under \$20,000 \$15,000 under \$20,000 \$15,000 under \$20,000 \$15,000 under \$20,000	Number of returns (39)	000 550,000 Amount (40) 1,886,960 22,471 4,189	\$50, under \$1 Number of returns (41) 28,915 421 145	000 100,000 Amount (42) 1,976,617 29,460 8,110	\$100, or m Number of returns (43) 14,822 299 51	Amount (44) 3,608,291 85,107
Total No adjusted gross income Sl under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$6,000 \$5,000 under \$6,000 \$5,000 under \$6,000 \$5,000 under \$7,000 \$7,000 under \$9,000 \$8,000 under \$9,000 \$8,000 under \$10,000 \$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$12,000 \$13,000 under \$14,000 \$13,000 under \$15,000 \$15,000 under \$25,000 \$15,000 under \$100,000	Number of returns (39)	(40) Amount (40) 1,886,960 22,471 4,189	\$50, under \$1 Number of returns (41) 28,915 421 145	000 100,000 Amount (42) 1,976,617 29,460 8,110 (*) 2,520 (*) 46,295 900,216	\$100, or m Number of returns (43) 14,822 299 51	Amount (44) 3,608,291 85,107 10,075
Total No adjusted gross income S1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$6,000 \$5,000 under \$6,000 \$5,000 under \$6,000 \$5,000 under \$6,000 \$7,000 under \$6,000 \$8,000 under \$9,000 \$9,000 under \$10,000 \$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$12,000 \$13,000 under \$14,000 \$15,000 under \$14,000 \$15,000 under \$15,000 \$15,000 under \$10,000 \$10,000 under \$20,000 \$25,000 under \$20,000 \$25,000 under \$20,000 \$30,000 under \$200,000 \$30,000 under \$200,000 \$30,000 under \$200,000	Number of returns (39)	(40) Amount (40) 1,886,960 22,471 4,189 (*) 8,466 587,530 840,659 345,294	\$50, under \$1 Number of returns (41) 28,915 421 145 (*) 38 (*) 739 13,009 10,633 2,572	000 100,000 Amount (42) 1,976,617 29,460 8,110 (*) 2,520 (*) 46,295 900,216 772,082	\$100, or m Number of returns (43) 14,822 299 51 (*) (*) (*) (*) 31 106 488 5,780	Amount (44) 3,608,291 85,107 10,075 (*) (*) (*) 7,641 15,737 79,274
Total No adjusted gross income. S1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$5,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$9,000 under \$9,000. \$9,000 under \$10,000. \$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$12,000. \$12,000 under \$12,000. \$14,000 under \$15,000. \$14,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$30,000. \$30,000 under \$20,000. \$100,000 under \$20,000. \$100,000 under \$20,000. \$100,000 under \$20,000.	Number of returns (39) 49,428 593 114 15,948 21,659 8,879 1,716 174 17	(40) 1,886,960 22,471 4,189 (*) 8,466 587,530 840,659 345,221 66,964	\$50, under \$1 Number of returns (41) 28,915 421 145 (*) ; (*) ; (*) 38 ; (*) 13,009 10,633 2,572 2522	000 100,000 Amount (42) 1,976,617 29,460 8,110 (*) 2,520 (*) 900,216 772,082 186,500 18,269	\$100, or m Number of returns (43) 14,822 299 51 (*) (*) (*) (*) 36 488 5,780 6,213 1,308	Amount (44) 3,608,291 85,107 10,075 (*) (*) (*) 7,041 15,737 79,274 796,209 1,373,268 593,025
Total No adjusted gross income. S1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$5,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$9,000 under \$9,000. \$9,000 under \$10,000. \$10,000 under \$11,000. \$11,000 under \$11,000. \$12,000 under \$12,000. \$12,000 under \$12,000. \$14,000 under \$15,000. \$14,000 under \$15,000. \$15,000 under \$20,000. \$15,000 under \$20,000. \$20,000 under \$30,000. \$30,000 under \$20,000. \$100,000 under \$20,000.	Under Number of returns (39) 49,428 593 114	(40) 1,886,960 22,471 4,189 (*) 8,466 587,530 840,639 345,221 66,964 6,779 1,663	\$50, under \$1 Number of returns (41) 28,915 421 145 (*) 38 (*) 13,909 10,633 2,572 252 80	000 100,000 Amount (42) 1,976,617 29,460 8,110 (*) 2,520 (*) 90,216 772,082 18,500 18,299 5,664	\$100, or m Number of returns (43) 14,822 299 51 (*) (*) (*) (*) 106 488 5,780 6,213 1,308 1,526	Amount (44) 3,608,291 85,107 10,075 (*) (*) (*) 7,041 15,737 79,274 796,209 1,373,268 593,268 593,268 5942,984
Total. No adjusted gross income. \$1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$4,000. \$3,000 under \$5,000. \$5,000 under \$5,000. \$5,000 under \$5,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$8,000. \$8,000 under \$10,000. \$10,000 under \$11,000. \$11,000 under \$12,000. \$11,000 under \$12,000. \$12,000 under \$12,000. \$11,000 under \$12,000. \$11,000 under \$12,000. \$12,000 under \$12,000. \$13,000 under \$20,000. \$13,000 under \$20,000. \$20,000 under \$20,000. \$25,000 under \$20,000. \$25,000 under \$20,000. \$25,000 under \$30,000. \$30,000 under \$20,000. \$30,000 under \$30,000.	Number of returns (39)	(40) Amount (40) 1,886,960 22,471 4,189 (*) 8,466 587,530 840,659 345,221 66,964 6,779 1,663	\$50, under \$1 Number of returns (41) 28,915 421 145 (*) 38 1,739 13,009 10,633 2,572 252 80 426 (*)	000 100,000 Amount (42) 1,976,617 29,460 8,110 (*) 2,520 (*) 46,295 900,216 772,082 186,590 18,289 5,664 29,880 (*)	\$100, or m Number of returns (43) 14,822 299 51 (*) (*) (*) 106 4,88 5,780 6,213 1,308 526 308 (*)	(44) 3,608,291 85,107 10,075 (*) (*) 7,641 15,737 79,274 796,209 1,373,268 593,025 642,984 87,689 (*)
Total. No adjusted gross income. \$1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$54,000 under \$6,000. \$5,000 under \$6,000. \$5,000 under \$6,000. \$5,000 under \$8,000. \$5,000 under \$8,000. \$8,000 under \$10,000. \$10,000 under \$10,000. \$11,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$14,000. \$13,000 under \$14,000. \$14,000 under \$15,000. \$15,000 under \$20,000. \$25,000 under \$20,000. \$30,000 under \$30,000. (39) 49,428 593 114 (*) 229 15,948 21,659 8,879 1,716 174 4628	(40) Amount (40) 1,886,960 22,471 4,189 (*) 8,466 587,530 840,659 1,663 23,731 2,730	\$50, under \$1 Number of returns (41) 28,915 421 145 (*) (*) 1,388 (*) 2,572 2,572 232 80 426 (*) (*)	000 100,000 Amount (42) 1,976,617 29,460 8,110 (*) 2,520 (*) 46,295 900,216 18,289 3,664 29,880 (*) (*)	\$100, or m Number of returns (43) 14,822 299 51 (*) (*) (*) 106 488 5,780 6,213 1,308 526 308	(44) 3,608,291 85,107 10,075 (*) (*) (*) (*) 7,041 15,737 79,274 796,209 1,373,268 593,025 642,984 87,689	

^(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals. 1Less than \$500.

NOTE: Detail may not add to total because of rounding.

Individual Returns/1974 • Returns Filed and Sources of Income Table 1.19 -Returns With Interest Received by Size of Interest Received and Adjusted Gross Income

[All figures are estimates based on samples--money amounts are in thousands of dollars]

[All figures are estimates base	d on samples	money amou	nts are in t					
	Interest	received		S1	ze of inter	est recei	ved	
			\$1 under	\$50	\$50 unde	r \$100	\$100 und	er \$200
Size of Adjusted Gross Income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	39,953,519	39,543,266	10,035,756	226,151	4,774,076	342,495	5.047.017	724,533
No adjusted gross income	227,410 1,027,026	400,486 203,563	49,622 467,227	1,205 9,846	20,247 140,747	1,449 10,280	25,062 137,069	3,627 19,358
\$1,000 under \$3,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	1,571,163 1,712,733 1,734,121 1,781,550	489,145 942,260 1,444,894 1,750,424	631,177 479,516 432,852 433,605	13,193 10,382 9,184 9,587	187,049 197,565 184,591 179,722	13,385 13,858 12,976 12,554	190,913 216,757 168,029 169,432	26,849 31,014 23,823 ,24,158
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	1,709,811 1,713,850 1,553,644 1,638,979 1,735,137	1,698,197 1,702,605 1,522.834 1,346,672 1,513,669	509,909 413,600 384,766 392,959 455,032	11,539 8,816 8,418 9,004 10,016	154,688 194,611 198,025 218,744 221,066	10,911 13,980 14,048 15,924 15,935	168,352 166,818 182,011 195,945 226,000	23,360 23,52 25,779 27,80 33,22
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$14,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	1,575,785 1,710,088 1,674,459 1,763,300 1,623,453	1,157,187 1,264,512 1,227,536 1,111,987 1,038,400	463,908 506,145 494,867 510,787 455,303	10,055 11,326 11,460 11,644 10,573	196,796 207,920 230,432 273,463 234,858	13,844 14.617 16.433 19,980 16,675	229,988 239,722 233,295 231,055 255,232	33,014 34,219 34,024 33,077 37,470
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$100,000.	6,677,337 3,837,813 1,915,243 1,951,730 659,258	4,810,436 3,413,501 2,489,717 4,484,581 3,182,149	1,738,228 746,438 269,403 169,598 27,800	40,153 17,708 6,842 4,409 714	904,361 468,657 198,505 134,534 24,813	65,094 33,820 14,718 10,000 1,818	973,565 555,113 241,302 202,395 34,123	139,822 79,812 35,255 29,613 5,000
\$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	129,507 25,938 3,109 1,075	1,371,521 629,643 191,141 156,206	2,613 357 38 6	67 9 1	2,368 2 91 17 6	173 22 1	4,323 475 32 9	63:
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000. Returns \$15,000 or more.	8,054,003 8,351,421 8,347,085 15,201,010	5,230,771 7,783,977 5,799,621 20,728,895	2,493,999 2,156,266 2,431,010 2,954,481	53,397 47,793 55,058 69,903	909,921 987,134 1,143,469 1,733,552	64,502 70,798 81,549 125,646	907,262 939,126 1,189,292 2,011,337	128,829 133,699 171,799 290,209
			Size of inte	rest rece	ived-Conti	ıued		
	\$200 uno	ler \$300	\$300 unde	r \$400	\$400 und	der \$500	\$500 unde	r \$1,000
Size of Adjusted Gross Income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	2,946,828	722,312	2,159,099	747,508	1,477,926	661,606	4,547,786	3,241,149
No adjusted gross income. \$1 under \$1,000. \$1,000 under \$7,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	20,250 72,700 120,902 105,643 104,606 107,955	5,060 17,935 29,664 26,400 26,259 26,226	13,436 58,263 75,674 70,688 65,393 79,583	4,824 20,152 25,811 24,355 22,817 27,009	12,355 33,532 56,611 81,083 53,197 55,621	5,644 14,818 25,412 36,245 23,307 25,149	33,989 88,816 153,322 245,098 232,263 193,189	23,70 62,789 111,096 171,004 167,766 141,088
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	90,217 122,897 111,177 158,205 110,288	21,834 30,058 27,363 38,246 26,922	63,496 86,920 93,683 100,458 88,037	21,860 30,157 32,735 34,244 30,805	39,342 84,662 36,709 42,403 53,626	17,371 37,586 16,520 19,073 24,180	167,379 173,130 158,523 181,016 180,181	119,79' 119,43 115,69' 128,31
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$11,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	113,850 116,557 145,662 134,160 91,933	28,136 28,198 35,461 33,093 22,643	71,284 93,937 62,034 99,181 63,467	24,815 32,214 22,166 34,026 21,878	52,984 62,534 51,066 66,096 79,656	23,503 27,725 22,915 29,694 35,774	170,155 161,390 164,420 189,815 183,353	119,701 114,291 116,379 133,951 132,990
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$100,000.	546,989 337,623 167,518 131,789 32,401	133,127 83,488 41,013 32,355 7,949	398,346 281,169 133,225 129,279 28,139	137,676 97,602 46,470 44,894 9,814	255,312 173,359 83,331 80,969 20,245	114,443 78,103 37,377 36,231 9,082	718,531 488,833 280,122 282,309 89,460	511,973 346,329 200,918 201,180 64,539
\$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	3,153 314 30 9	794 78 8 2	3,017 369 21	1,049 128 7	2,864 350 16 3	1,287 159 7	10,962 1,430 81 19	8,12 1,06 6
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000. Returns \$15,000 or more.	532,056 592,784 602,162 1,219,826	131,544 144,423 147,531 298,814	363,037 432,594 389,903 973,565	124,968 149,801 135,099 337,640	292,399 256,742 312,336 616,449	114,730 139,611	946,677 860,229 869,133 1,871,747	677,444 612,186 617,326 1,334,193

Footnotes at end of table.

Individual Returns/1974 • Returns Filed and Sources of Income Table 1.19—Returns With Interest Received by Size of Interest Received and Adjusted Gross Income—Continued

			Size of	interest re	ceived-Cont	inued		
	\$1,000 und	 leт \$1,500	\$1,500 un	der \$2,000	\$2,000 und	er 52,5181	2, 80 can	der \$3,000
Size of Adjusted Gross Income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	2,385,030	2,916,233	1,525,143	2,642,449	1,072,582	2,388,672	693,663	1,901,165
adjusted gross income. under \$1,000000 under \$2,000000 under \$3,000000 under \$4,000000 under \$5,000.	10,502 19,980 88,857 82,527 132,193 149,734	12,893 23,170 110,492 100,484 161,208 185,336	6,813 1,703 54,994 99,699 95,738 109,912	11,508 2,867 93,661 176,812 163,732 190,447	6,921 840 1,634 86,443 65,446 61,106	15,755 1,799 3,671 190,683 145,562 137,886	4.018 (*) 3.763 37,014 61,313 51,971	11,140 (*) 10,141 103,638 168,75 143,24
,000 under \$6,000. ,000 under \$7,000. ,000 under \$8,000. ,000 under \$9,000.	123,916 112,854 81,864 80,166 96,119	152,709 138,383 101,251 96,047 119,501	87,626 72,709 52,686 55,256 79,798	154,807 126,261 93,750 95,164 141,499	62,602 63,858 53,221 46,285 64,698	140,049 141,676 119,457 104,038 140,856	29,899 20,435	106,43 83,64 56,03 71,83 66,39
10,000 under \$11,000. 11,000 under \$12,000. 12,000 under \$13,000. 13,000 under \$14,000.	65,006 84,952 85,987 88,871 89,370	79,778 100,573 103,570 107,997 108,996	50,778 57,771 46,690 51,532 46,444	87,421 98,419 78,615 89,019 80,299	27,889 32,389 34,635 15,236 25,696	62,220 72,107 77,081 34,570 57,227	23,289 24,281 16,902	67,966 63,78 66,296 45,656 44,79
15,000 under \$20,000. 20,000 under \$25,000. 15,000 under \$30,000. 30,000 under \$50,000.	366,282 242,960 138,529 174,130 59,819	444,837 297,990 170,679 213,753 73,918	182,392 119,539 87,799 114,558 42,294	313,879 206,265 153,019 197,039 73,355	125,905 91,063 75,271 91,364 32,836	279,555 203,354 166,388 204,645 73,759	69,234 41,299 60,303	226,84 188,80 113,21 165,53 73,25
100,000 under \$200,000. 200,000 under \$500,000. 500,000 under \$1,000,000.	9,004 1,123 72 13	11,154 1,406 91 17	7.311 1,006 80 15	12,703 1,739 142 27	6,320 859 49 14	14,218 1,924 110 32	815	14,56 2,23 17 1
eturns under \$5,000. eturns \$5,000 under \$10,000. eturns \$10,000 under \$15,000.	483,991 494,919 414,186 991,932	593,583 607,891 500,914 1,213,845	368,859 348,075 253,215 554,994	639.027 611.481 433.773 958.168	222,392 290,664 135,845 423,681	495,356 646,076 303,205 944,035	140,002 106,472	443,88 384,34 288,49 784,63
			Size of	interest	receivedC	ont inued		
	\$3,000	under \$4,0	00 \$4,000 ur	der \$5,000	\$5,000 und	er \$10,000	\$10,000 und	der \$15,00
Size of adjusted gross income	Number of return	Amoun	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	1,064.	987 3,679,6	654,324	2,930,736	1,127,100	7,573,210	241,752	2,902,97
o adjusted gross income. 1 under \$1,000. 1,000 under \$2,000. 2,000 under \$3,000. 3,000 under \$4,000.	(*) 4, 5, 122,	067 13.2 992 19.8 479 424.0	(*) (*) 04 1,07 00 8,01	(*) (*) 7 4,764 3 35,719	(*) 1,164 3,064 5,843	47,700 (*) 7,559 20,080 36,819 86,991	3,265 (*) (*) (*)	39,76 (*) (*) 37,82
5,000 under \$6,000. 6,000 under \$7,000. 7,000 under \$8,000. 6,000 under \$9,000. 9,000 under \$10,000.	. 60, 59,	002 204.0 645 209.3 399 155.1	26 39,76 70 41,94 32 48,71	7 177,923 2 189,813 2 220,618	91,780 78,466 47,622	342,599 562,798 502,256 327,543 530,361	743	8,70
10,000 under \$11,000. 11,000 under \$12,000. 17,000 under \$13,000. 13,000 under \$14,000. 14,000 under \$15,000.	25,	976 175,0 286 88,4 888 89,2	56 24,50 77 21,50 62 10,48	7 109,811 6 96,527 0 47,026	41,245 37,115 37,273	336,822 293,791 256,822 242,216 206,127	6,338 7,508 17,034 12,074 8,139	83,58 196,25 151,78
15,000 under \$20,000. 20,000 under \$25,000. 25,000 under \$30,000. 30,000 under \$50,000.	76, 49, 88,	998 268,2 024 168,8 727 306,4	55 49,67 51 39,46 47 63,61	2 222,318 6 175,931 4 285,607	96,434 71,146 128,015	660,179 500,135	47,619 19,793 20,526 44,716 36,345	237,58 243,09 544,18
100,000 under \$200,000. 200,000 under \$500,000. 500,000 under \$1,000,000.	. 1,			8 4,857 8 390	3,983	149,190 28,945 2,463 612	10,517 2,454 261 68	30,2
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000. Returns \$15,000 or more.	. 270	900 937,2	64 214,97 00 87,43	1 968,867 8 391,090	364,918 195,743	201,943 2,315,557 1,335,778 3,719,932	6,872 1,488 51,093 182,299	18,0

Footnotes at end of table.

Table 1.19 -Returns With Interest Received by Size of Interest Received and Adjusted Gross Income-Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

		Stze	i interest r	ecelvedcon	tinued	
	\$15,000	under \$20,0	00 \$20,000 um	der \$25,000	\$25,000 unde	τ \$30,000
Size of adjusted gross income	Number of return	Amoun	Number of returns	Amount	Number Jt returns	Amount
	(33)	(34)	(35)	(3h)	(37)	(38)
Total	84,	399 1,525,1	19 3m,3h.	771,686	26,261	715.32
No adjusted gross income. \$1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$4,000. \$3,000 under \$4,000. \$4,000 under \$5,000.		750 13,0	94 nilh	13,622	304	8,35
\$5,000 under \$6,000. \$5,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	1,4	.99 25,2	294	ь,709	394 -	11.30
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.						
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$100,000.	9.4 1n,t H,4 2n,5 17,4	inn 2811,41 104 144,71 157 548,60	6 2,305 2 4,860 2 10,491	111,551 235,824	1,887 +,671 7,607 7,398	50,893 122,035 210,018 202,875
\$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.			1 1,337 172	45,501 30,005 4,857 1,020	2,928 926 12+ +2	Tgja 25. (9 1. (4)
Returns under \$5,000. Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000. Returns \$15,000 or more.	1,2 (*) 9 87,1	(*) (92 15,97	h (*)	15,671 (+) (*) 751,355	304 (*) (*) -25,583	8,35 (*) (*) 695,66
		Sire	of interest	received or	rtinued	
	\$30,00	0 under \$50.	000 ssn,000	under \$100.0	000 \$100.000	or more
Size of adjusted gross income	Numb of retu	Amou	Number of return	Ameunt	Number of returns	Amount
	(39) (40) (41	(+2)	(43)	(44)
Total	33	,790 1,270	,524 12.	592. B50,2	4,412	809,12
### adjusted gross income.		683 25	,707	53h 36.8	(*)	(*)
55,090 under \$6,000 6,000 under \$7,000 7,000 under \$9,000 8,000 under \$9,000	· · · · · · · · · · · · · · · · · · ·	1	, درم ا	159 11.0	(*)	(*)
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.					(*)	(*) (*) (*)
15,000 under \$20,000. 20,000 under \$25,000. 25,000 under \$30,000. 30,000 under \$50,000. 50,000 under \$100,000.	10	167 6 687 26 004 357	300	57 3,8 144 8,7 57 -3,4 178 271,8	38 114	
.140,000 under \$201,000. .200,000 under \$500,000. .540,000 under \$1,000,000. .1,000,000 or more.		,405 92 383 15	.06h I.	165 284,8 994 1/0,0 457 32,0 184 13,6	11 1,293 49 471	126,083
teturns under \$5,000. teturns \$5,000 under \$10,000. teturns \$10,000 under \$15,000. teturns \$15,000 or more.	(*)		451 (*)	584 40,0 1*) 1*) 897 802,30	(*) (*)	(*) (*)

^(*)Estimate is not shown separately because of the small number of sample returns on which it was based. However the data are included in the appropriate totals.

[Less than \$500.

[Less than \$500.

[Included in next above shown adjusted gross income class.

NOTE: Detail may not add to total because of rounding.

Individual Returns/1974 • Returns Filed and Sources of Income Table 1.20—Returns with Income Earned Abroad: Selected Items by Size of Adjusted Gross Income

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted grows income	Number		ncome from the United S		Adjusted	Tota deduct		Exemptions	
erse of animaten knows throuse	of returns	Total received	Tax exempt amount	Taxable amount	income less deficit	Number of Returns	Amount	(Amount)	
-	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Total	125,808	2,678,488	1,818,357	860,131	1,299,455	99,539	211,936	254,678	
No adjusted grows income	26,269	269,355	268,458	897	-7,423	-	_	47,407	
\$1 under \$5,000. \$5,000 under \$10,000. \$10.000 under \$15,000.	52,952 (*) 12,304	732,115 (*) 331,390	703,598 (*) 187,198	28,516 (*) 144,192	79,103 (*) 157,342	52,952 (*) 12,304	59,742 (*) 19,311	87,386 (*) 25,200	
\$15,000 under \$20,000 \$20,000 under \$25,000.	9,887	309,004	179,888		190,487	9,887	39,548	27,828	
\$25,000 under \$30,000. \$10,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$500,000.	(*) 8,356 3,992 540 121	(*) 371,603 283,816 53,271 21,336	(*) 159,271 80,568 14,258 2,712	(*) 212,332 203,248 39,013 18,624	(*) 306,423 265,816 68,920 36,244	(*) 8,356 3,992 540 121	(*) 18,215 25,506 8,682 2,952	(*) 25,004 12,485 1,568 302	
\$500,000 under \$1,000,000. \$1,000,000 or more.	12 9	2,788 4,433	257 169	2,532 4,263	8,194 34,157	12	1,917 11,813	41 28	
						Tax lis	bility		
Size of adjusted gross income	Taxable	Income tax	Forei tax cre					ncome tax ter credits	
	income	before credits	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Total	962,389	288,863	31,777	162,501	47,479	128,997	42,147	125,656	
o adjusted gross income	-		-	-	(*)	(*)	-		
11 under \$5,000. 5,000 under \$10,000. 10,000 under \$15,000. 15,000 under \$25,000.	6,547 (*) 112,831 123,111	933 (*) 21,337 25,803	(*) (*) (*) (*) (*)	(*) (*) (*) (*) (*)	(*) (*) 12,090 7,970	(*) (*) 15,539 9,410	(*) (*) 12,090 7.970	(*) (*) 15,539 9,335	
25,000 under \$30,000	(*) 263,213 227,824 58,671	(*) 70,592 84,532 26,087	(*) (*) 3,587 513 93	(*) (*) 51,698 16,375 6,692	(*) 7,412 3,656 460 118	(*) 27,879 33,163 9,757 11,382	(*) 7,411 3,656 460 116	(*) 27,499 32,828 9,664 11,298	
\$100,000 under \$200,000	32,990	17,994	93	0,092	110	22,302	110		

^(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals. NOTE: Detail may not add to total because of rounding.

Table 1.21--Returns With Form W-2: Adjusted Grass Income, Salaries and Wages, Total Deductians, Exemptions, Tax Items, and Form W-2 Items,

by Size af Adjusted Gross Income

[All figures are estimates based on samples - money amounts are in thousands of dollars]

											F				
									_		Form	W-2, wage an	ŭ	ید	
Size of adjusted gross income	Number	Adjusted											and wages		
	jo	income	e ⊢	d wages	To do E		<u>.</u>	1ac ome	Income			orted	for men	Reported for	Women
	returns	deficit	returns	Amount	deductions	(Amount)	returns	Amount	credits	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(3)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)
All returns, total	73 775,578	804,856,304	73,721,298	749,551,585	170,844,434	141,558,029	60,836,475	509,842,363	107,419,739	13,775,578	742,005,222	55,016,332	560,787,885	37,835,394	181, 217, 337
No adjusted gross income	184.914	-2,214,880	170,765	1,153,662	6.367.370	408,032	€	*	· ·	184,914	1,148,518	123,988	810,524	169,88	337,993
2,000	5,014,277	7,449,881		7,449,811	6,411,984	4,812,677	111,891	42,626	906'5	5,014,277	7,402,061	2,781,161	4,163,527	2, 308, 161	3,238,534
\$2,000 under \$4,000	3,855,389	13,518,799	3,852,843	13,172,614	5,029,796	5,078,061	3,120,035	4.055.383	603,280	3,855,389	13,035,796	2,562,955	7,309,134	1,935,948	4,391,755 5,726,662
25,000	3 904 316	19,195,125		18,545,387	5,785,051	6,084,183	3,818,200	7,746,890	1,222,300	4,249,818	18,329,108	2,471,285	10,371,522	2,076,427	
7,000	3,737,616	24, 303, 620	3,732,966	23,348,225	5,533,561	6,301,543	3,615,968	12,605,821	2,095,440	3,737,616	23, 184, 403	2,261,421	13.243.051	1,963,520	9,941,352
\$7,000 under \$8,000 \$8,000 under \$9,000	3,551,924	26,640,501	3,546,249	28,588,091	5,557,591	6,404,117	3,480,159	14,745,248	2,505,084	3,551,924	25,378,613	2,355,166	15,840,294	1,754,704	9,538,319
10,000	3, 340, 215	31,730,064	3, 339, 232	30,589,017	6,183,679	6,963,472	3,311,400	18, 622, 618	3,263,353	3,340,215	30,423,976	2,535,007	21,152,503	1,555,525	9,271,413
\$11,000	3,119,003	32,733,720	3,118,576	31,775,668	5,346,587	6,739,225	3,107,514	19,663,811	3,441,573	3,119,003	31,538,299	2,507,636	23,183,936	1,487,537	8,354,362
\$13,000	2,887,385	36,074,012	2,885,162	35,038,097	7.032.059	6.824.554	2.880.147	22, 228, 815	3,800,289	3,086,514	34,046,020	2,500,555	26,120,971	1,469,220	7,925,049
\$13,000 under \$14,000 \$14,000 under \$15,000	2,907,470	39, 226, 502	2,907,172		7,549,218	7,105,484	2,904,532	24,583,254	4,482,169	2,907,470	37, 117, 664	2,646,488	30,402,031	1,416,943	7,275,633
520.000	9 49h 118	163 633 040		15h hh0 927	29 891 508	24, 5426, 340	6 490 602	100 000 000	20 44.1 769	216,390,2	155 342,035	4,540,603	126,989,836	1,340,543	5,844,779
\$25,000	4.585,012	101,634,650	4,583,653	95,443,939	17, 587, 555	12,250,655	4,581,731	71,705,980	14,676,639	4,585,012	94,538,674	4,387,292	74,049,059	3,020,709	20,489,615
\$30,000	2,035,564	55,243,943	2.035,539	50,256,408	9,594,341	5,551,501	2,034,284	40,109,436	8,794,850	2,035,564	44, 707, 174	1.940,012	39,019,292	1,302,544	10,687,883
\$50,000 under \$100,000	1,767,587	33.482.397	507.523	23,907,148	11,263,736	4,894,869	1,765,004	25, 240, 526	12,126,536 8,804,572	1,767,587	23 315, 259	1,660,783	45,141,455	945,317	8.860,061
\$200,000	93,753	12.245,586	93,660	7.414.930	2.187.419	271.247	93.327	9.801 114	4.236.239	93 753	7 142 317	89 029	6 827 GBD	25 717	317, 357
\$500,000	17,641	4,916,622	17,612	2,148,195	494,571	48,606	17,481	3,883,458	2,001,622	17,641	2,014,651	16,905	1,936,962	4,225	77,690
\$300,000 under \$1,000,000 \$1,000,000 or more	2,035	1,344,531	2,033	210.809	319,819	5,592	1,993	1,028,112	548,576	2,035	340,363	1,960	328,551	507	11,812
														Ì	076177
Taxable returns, total	60,687,230	784,356,523		726,258,415	152,082,735	123,118,024	60,685,177	509,305,931	107,419,739	60,687,230	718,779,707	47,592,805	546,418,559	31,517,391	172,361,150
08\$ income	1,026	-116,527	1,026	47,347	,	2,699	*			1,026	41,347	878	39,224	332	2,124
000	109,626	181,990	109,626	168,909	58,266	82.268	109.604	41.400	5.906	109.626	165, 100	35.017	51.528	74 609	(*)
, 000	3,109,452	7,753,037	3,109,005	7,639,512	3,955,703	2,415,502		1,382,494	196,915	3, 109, 452	7,563,215	1,847,941	4,500,795	1,264,588	3,062,420
\$4,000 under \$5,000	3,808,940	17,231,366	3,808,158	16,649,147	4,029,353	3,053,34h 4,504,094	3,162,705	7,736,265	1.222.300	3,162,732	10, 576, 160	2.181.528	5,823,538	1,492,466	4,852,622
000	3,670,101	20,131,838	3,559,051	19,582,122	4,987,150	5,082,972	3,670,091	10,061,876	1,641,781	3,570,101	19,414,859	2, 193, 241	11.043.003	1.807.405	8.371.856
000	3,596,232	23, 391, 252	3, 593, 919	22,447,466	5,152,096	5,466,085	3,596,232	12,573,072	2,045,440	3,596,232	22, 273,043	2,148,838	12,576,579	1,897,051	9,096,465
000	3,469,209	26,018,113	3,463,584	24,983,106	5,246,461	6,057,791	3,469,178	14,712,084	2,505,084	3,469,209	24,782,029	2,290,718	15,415,521	1,704,795	9,366,408
\$9,000 under \$10,000	3,307,554	31,421,525	3,306,601	30,305,925	5,000,393	6,814,469	3, 307, 543	18,606,830	3,263,353	3, 307, 554	30, 138, 017	2,504,970	20,899,291	1,555,291	9,238,727
\$10,000 under \$11,000	3,098,203	32,515,284	3,097,776		6,242,530	6,645,501	3,098,200	19,627,269	3,491,573	3,098,203	31, 323, 346	2,491,508	23,016,774	1,475,389	8,306,572
512,000	3,068,178	35,279,536	3,067,880	34,152,417	6,977,833	6,993,742	3,068,150	21,309,206	3,800,289	3,068,178	33,897,095	2,593,490	25.996.423	1,461,326	7,900,672
\$13,000 under \$14,000	2,902,002	39,152,494	2.901,704	37,834,698	7,500,342	7,087,201	2,901,913	24,565,842	4,482,169	2,902,002	37,630,108	2,642,378	30,364,578	1,413,588	7,265,530
000,50	2,588,231	37,525,873		36,081,175	7,016,572	6,411,335	2,588.231	24,097,966	4,432,739		35,793,987		28,960,762	1,337,491	6,833,225
25,000	9,482,827	163,413,999	9,482,623	156,450,825	29,777,975	24,623,158 12,236,586	9,482,727	109,015,251	20,841,769 14,676,639	9,482,827	155,109,732		123,844,131	3,561,458	31,265,602
30,000	2,032,759	55,152,056	2,032,734	50,176,638	9,54b,019	5,542,214	2,032,714	40,075,530	8,794,850		49, 606, 594	943,372	38,922,039	1,301,997	10,684,554
\$50,000 under \$100,000	506,733	33,387,481	1,761,437	23,841,639	5,677.521	1,488,765	1,761,738	26, 225, 366	12,126,536		23,257,398	1,655,426	21,579,782	943,621	8,843,820
\$100,000 under \$200,000	93.315	12,187,779	93,222	7,375,653	2,126,564	270,005	93,214	9,795,908	4,236,239		7,105,620		6,792,664	25,647	312,955
\$1,000,000	17,524	4,882,336	2.010	368.425	954,408	48,244	17,467	3,883,311	2,001,622	17,524	2,004,456	16,790	1,926,918	4,209	77,538
\$1,000,000 or more:	651	1,283,328	651	210,314	282,878	1,793	949	1,000,421	624,039	159	188,480	623	176,559	148	11,921
Total nontaxable returns	13,088,348	20,499,782	13,054,258	23, 293, 166	18,761,703	18,440,011	151,298	536,435	•	13,088.348	23,225,515	7,423,527	14,369,327	6.318,003	8,856,183
All returns, summary: Returns under \$5.000	000 074 66	6.76 6.03 6.3	100 215 000	707 676 63	000	0.00	į			6	4				
Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000	18,026,401	133,732,535	18,011,420	129, 185, 655 175, 129, 219	28,595,155 35,060,183	32,408,544 34,169,696	17.544,175	73,242,434 111,936,562	12,485,700	18,020,401	128.240.253	12,059,928	81,452,691 135,807,541	8.976,473	46,787,563
on de more	18,505,553	438,510,845	18,503,902	391,494,025	78,009.321	49,185,830	052	311,430,168	72,704,843	18,506,663	386,592,758		313,175,698	11,037,466	73,417,060

Table 1.21--Returns With Form W-2: Adjusted Gross Income, Solaries and Wages, Total Deductions, Exemptions, Tax Items, and Form W-2 Items,

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by Size of Adjusted Gross IncomeContinued	thousands of dollars
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Gross	All figures are estimates based on samples mone. amounts are in thou
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						Indi	vidual Re	turns/19	74 • F	Ret	urns Filed	and Sour	ces of In	come			
	r Vomen	Ę	(2-)	9.121.593	15,603 71,675 173,599 238,880 322,951	487,709 487,709 549,474 511,354 482,310 478	410,065 403,164 380,149 354,239 340,929	1,548,701 985,579 482,992 359,582 65,335	10.812 2.125 225	F.647,227			401,756 401,756 379,487 353,837 340,355	1,547,928 984,549 482,805 358,735 55,091	10.762 2,121 225	4.4,363	1,2h8,012 2,504,h02 1,588,545 3,455,434
	Reported for		(26)	35,077,773		1,878,807 1,878,807 1,887,992 1,643,117 1,528,788	1,337,889 1,358,029 1,280,548 1,217,434	5,103,762 2,576,767 1,113,356 1,31,712 152,563	23,548 3,991 380 144	29,09h,547	314 (*) 74,609 1,212,990 1,455,855 1,799,152	1,759,606 1,823,687 1,597,587 1,504,580 1,534,121	1,327,823 1,350,138 1,319,181 1,279,039	5,099,115 2,673.814 1,112,810 772,122 152,046	23,479 3,976 378 144	5,451,206	10,230,456 8,481,627 6,510,967 9,846,223
	for men	Amount	(25)	24.235,080	29 83 221 335 403	660,266 724,921 869,388 1,053,376	1,213,594 1,354,653 1,384,520 1,511,724 1,426,603	5,558,424 2,836,590 1,266,787 1,126,281 368,558	81,153 17,172 2,176 692	23,448,975	679 623 024 404 274		1,205,594 1,349,362 1,378,430 1,510,455 1,425,089	5,549,956 2,833,753 1,265,555 1,123,565 367,418	80,719 17,053 2,154	736,201	1,643,547 4,442,505 6,891,094 11,257,835
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Reported	Number of returns	(24)	51,144,483	2,482,064 2,670,916 2,489,259 2,1489,259	2,287,256 2,158,660 2,257,115 2,447,532 2,347,343	2,351,595 2,425,746 2,281,293 2,389,218 2,195,655	8,075,072 3,868,947 1,675,105 1,470,191 453,964	86,458 16,467 1,908 h09	44,049.303	93h (*) 32,734 1,800,075 1,715,985 2,107,849	2,130,487 2,065,288 2,195,457 2,402,087 2,359,479	2,337,313 2,412,734 2,270,369 2,385,320 2,192,897	8,064,801 3,865,035 1,673,420 1,465,840 452,716	86,439 16,357 1,887	7,095,180	12.292,949 11.557,906 11.643,507 15.650,121
Ened		Amount	(23)	33,356,674	44,878 154,717 395,665 574,984 720,530	1,147,974 1,274,394 1,380,751 1,535,686 1,613,401	1,623,659 1,757,817 1,754,669 1,865,962 1,767,532	7.107,125 3.822,170 1,744,779 1,485,863 433,894	91,966 19,299 2,403 771	32,146,103	760 (*) 9,036 412,546 595,906 915,505	1,081,815 1,227,121 1,349,722 1,509,392 1,598,443	1,613,509 1,751,118 1,757,917 1,864,292 1,765,443	7,097,884 3,818,402 1,748,360 1,482,299 432,509	91,482 19,175 2,379 767	1,210,565	2,911,559 6,952,207 8,779,639 14,713,268
statement Continued	Total	Number of returns	(22)	69,757,942	164,939. 4,737,032 4,814,917 4,212,349 3,760	3,802,769 3,514,601 3,389,315 3,326,515 3,137,374	2,888,927 2,878,835 2,661,476 2,659,668 2,399,711	8,843,232 4,261,424 1,859,576 1,623,621 486,880	90,859 17,125 1,976 636	57,254,061	1,008 (*) 107,343 3,010,565 3,087,527 3,706,380	3,579,950 3,478,792 3,310,911 3,271,809 3,107,137	2,862,168 2,862,168 2,650,062 2,654,592 2,396,228	8,830,283 4,255,089 1,857,716 1,617,973 485,417	90,437 17,013 1,954 631	12,498,881	21,813,422 17,270,574 13,488,617 17,185,329
and tax	for women	Amount	(21)	26,332,437	34,718 116,117 305,365 461,955 640,383	1,116,017 1,363,728 1,360,718 1,364,816 1,374,814	1,253,075 1,173,396 1,151,216 1,090,407 1,015,066	4,679,104 3,152,537 1,750,076 1,533,481 337,417	22.176 20.304 3.470 3.60h	25,537,203	241 (*) 11,835 346,150 569,404 894,058	1,088,589 1,339,366 1,342,089 1,353,195 1,371,066	1,246,706 1,171,306 1,149,099 1,088,956 1,014,841	4,677,668 3,150,608 1,755,660 1,530,192 336,627	71,852 20,283 3,465 3,605	795,233	2,510,013 5,580,094 5,684,160 11,558,172
Form W-2, wage	Reported fo	Number of returns	(20)	36,817,711	2,352,147 2,222,756 1,855,442 1,770,941	1,880,185 1,922,912 1,708,657 1,622,194 1,618,034	1,444,318 1,431,031 1,393,458 1,372,505 1,320,212	5,454,296 2,968,133 1,282,764 922,381 161,916	23,781 3,861 380 137	30,793,413	309 (*) 71,780 1,230,734 1,447,422 1,795,673	1,769,631 1,860,002 1,662,158 1,600,396 1,509,740	1,432,200 1,423,593 1,387,784 1,370,817 1,317,294	5,449,771 2,965,437 1,282,322 920,724 161,433	23,718 3,847 378 137	6,024,298	10,286,556 8,751.982 6,961,524 10,817,649
withheld	for men	Amount	(19)	89,321,310	85,132 140,130 435,588 677,519 843,978	1,478,073 1,656,797 2,034,651 2,551,416 2,811,472	3,162,307 3,617,786 3,892,139 4,459,526 4,347,915	19,375,173 12,449,447 7,038,067 9,044,911 5,269,664	1,960,723 574,770 96,049 51,489	87,986,095	5,111 (*) 6,380 538,995 725,407 1,179,227	1,411,683 1,608,569 1,993,025 2,519,981 2,786,711	3,142,480 3,604,152 3,872,474 4,455,874 4,344,529	19, 351, 468 12, 443, 751 7, 031, 910 9, 026, 668 5, 262, 892	1,954,225 573,011 95,611 51,455	1,335,219	3,438,935 10,542,409 19,479,673 55,860,293
Income tax	i g	Number of returns	(18)	53,855,616	95,044 2,504,897 2,681,63h 2,441,469 2,130,711	2,266,100 2,189,449 2,271,376 2,506,686 2,488,675	2,466,976 2,576,317 2,481,388 2,627,969 2,374,225	9,903,178 4,357,370 1,922,476 1,632,573 4,55,630	85,408 16,254 1,871 600	44,855,672	(*) 34,041 1,792,120 1,711,653 2,135,991	2,112,783 2,088,657 2,215,707 2,462,026 2,461,750	2,451,875 2,563,814 2,470,741 2,524,131 2,371,737	8,892,159 4,355,760 1,920,355 1,628,613 454,642	85,055 16,148 1,851 597	776,966,0	12,231,095 11,722,286 12,526,875 17,375,360
	1	Amount	(12)	115,653,751	119,849 262,253 741,931 1,139,475 1,484,361 2,201,074	2,594,090 3,030,525 3,395,369 3,916,233 4,186,286	4,415,382 4,791,183 5,043,355 5,549,433 5,363,982	24,054,277 15,601,985 8,794,143 10,578,391 5,607,081	2,032,899 595,074 99,520 55,095	113,523,300	5,352 (*) 18,215 885,145 1,294,811 2,073,285	2,500,273 2,947,935 3,335,115 3,873,176 4,157,778	4,389,186 4,775,457 5,021,573 5,544,829 5,359,370	24,029,136 15,594,359 8,787,570 10,556,860 5,599,519	2,026,088 593,294 99,077 55,060	2,130,450	5.948,948 17,122,503 25,163,834 67,418,465
	Total	Number of returns	(16)	72,448,984	151,412 4,835,031 4,859,035 4,191,183 3,713,905	3,804,041 3,670,536 3,481,536 3,456,871 3,307,976	3.085.822 3.053,928 2.877,913 2.894.403 2.582,049	9,447,650 4,556,183 2,012,872 1,741,539 489,817	90,015 16,956 1,946 630	,933,281	(*) (05,821 3,020,652 3,073,321 3,737,797	3,587,973 3,540,783 3,404,039 3,404,639 3,278,841	3,065,729 3,037,700 2,866,577 2,889,208 2,578,474	9,434,990 4,552,591 2,011,069 1,737,141 488,608	89,659 16,847 1,925 627	12,515,703	21.876,301 17.720,960 14,494,115 18,357,608
	Size of adjusted gross income			total	No adjusted grass income No adjusted grass income No under \$2,000 \$2,000 under \$3,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	55,000 under \$5,000 \$5,000 under \$5,000 \$7,000 under \$5,000 \$7,000 under \$5,000 \$9,000 under \$1,000	\$10,000 under \$11,000 \$12,000 under \$12,000 \$12,000 under \$13,000 \$14,000 under \$14,000	re \$20,000 re \$25,000 re \$20,000 re \$90,000	der \$200,000 der \$1,000 or more	ns, total		55000 57.000 88.000 89.000 910.000	\$11,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$14,000 under \$14,000	210, 1000 under \$20,000 215,000 under \$20,000 215,000 under \$20,000 215,000 under \$10,000	\$100,000 under \$200,000 \$200,000 under \$310,000 \$300,000 under \$1,000,000 \$1,000,000 or more	iotal nontaxable returns	1 returns, summary Returns 55,000 Returns 55,000 under 510,000 Returns 510,000 under 515,000 Returns 515,000 or more
				All returns, total	No adlusted gross it \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 \$3,000 under \$5,000 \$4,000 under \$5,000	\$5,000 under \$5,000 under \$7,000 under \$8,000 under \$9,000 under	\$10,000 unde \$11,000 unde \$12,000 unde \$13,000 unde \$14,000 unde	\$15,000 unde \$20,000 unde \$25,000 unde \$30,000 unde \$50,000 unde	\$100,000 und \$200,000 und \$500,000 und \$1,000,000 o	Taxable returns, total	No adjusted \$1 under \$1, \$1,000 under \$2,000 under \$3,000 under \$4,000 under	\$5,000 under \$6,000 under \$7,000 under \$8,000 under \$9,000 under	\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$44,000 \$14,000 under \$15,000	\$15,000 unde \$20,000 unde \$25,000 unde \$30,000 unde \$50,000 unde	\$100,000 und \$200,000 und \$500,000 und \$1,000,000 o	Total nentaxab	All returns, summary Returns under \$5.0 Returns \$5.000 und Returns \$10,000 und Returns \$15,000 or

Table 1.21--Returns With Form W-2: Adjusted Gross Income, Salaries and Wages, Total Deductions, Exemptions, Tax Items, and Form W-2 Items,

by Size of Adjusted Gross Income .- Continued

All figures are estimates based on samples--money amounts are in thousands of dollars

								Joint returns	su						
											Form	W-2, wage and tax statement	tax statemen		
Size of adjusted gross income		Adjusted								2		Salaries ar	and wages	- 1	
	Number of	gross income less deficit	Number of	and wages Amount	Total deductions	Exemptions (Amount)	Number of returns	Amount	Income tax after credits	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
II returns, total	38,978,471	612,642,486	38,961,709	565,709,733	118,199,724	106,540,521	36,447,288	393,986,483	84,316,194	38,978,471	559,136,495	36,557,491	456,793,677		102,342,818
No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$3,000 under \$4,000	131,968 224,300 359,596 599,704 776,825	-1,961,011 134,542 552,237 1,508,023 2,730,242	131,517 221,689 357,134 599,704 776,676	924,065 229,409 649,394 1,454,314 2,660,753	297,946 480,953 817,454 1,086,271	357,150 557,117 886,661 1,512,887 1,976,977	25,309	2,029	288 21,470	131,968 224,300 359,596 599,704 776,825	865,657 255,490 679,034 1,516,614 2,593,897	88,113 166,013 270,331 470,633 619,090	631,744 174,048 473,332 1,075,750 1,803,218	71,620 89,088 164,310 262,498 378,448	233,913 81,442 205,702 440,864 790,679
\$4,000 under \$5,000 \$5,000 under \$6,000 \$6,000 under \$1,000	1,043,324 1,218,054 1,413,544	4,722,224 6,706,234 9,221,898	1,043,238	4,403,470 6,480,605 8,687,750	1,549,532		739,847	785,677 1,854,312 3,290,836	266,585	1,043,324	4,298,210 6,309,460 8,534,928	1,039,931	3,186,706 4,792,182 6,619,708	562,466 673,579	
\$7,000 under \$9,000 \$8,000 under \$9,000 \$9,000 under \$10,000		11,777,250 15,008,187 18,772,936	1,563,301	11,154,182 14,604,378 17,981,908	2,694,956 3,274,280 3,926,999		1,503,849 1,720,132 1,948,727	4,904,883 7,019,358 9,454,327	746,721 1,104,869 1,521,800	1,567,949 1,764,968 1,975,746	10,993,440 14,467,583 17,860,171		8,857,073 11,802,629 14,587,370	728,734 839,393 1,000,923	
\$10,000 under \$11.000 \$12,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000		20,913,875 25,516,907 27,191,523 31,147,852 31,854,056	2,217,421 2,217,421 2,174,794 2,307,485 2,196,532	20,328,256 24,637,105 26,509,795 30,133,507 30,618,680	4,271,650 5,277,119 5,466,141 6,142,870 6,073,802		1,981,231 2,208,355 2,167,815 2,304,547 2,194,823	11,190,507 14,135,819 15,795,952 18,621,290 19,807,938	1,840,377 2,361,052 2,694,461 3,245,696 3,519,108	1,992,392 2,217,719 2,175,053 2,307,485 2,196,577	20,113,230 24,426,444 26,229,134 29,933,952 30,370,970	1,882,263 2,103,490 2,090,685 2,241,508 2,129,936	16,698,629 20,398,672 22,081,602 25,080,911 25,243,888	986,299 1,105,137 1,125,114 1,221,938 1,210,825	3,414,601 4,027,772 4,147,532 4,853,041 5,107,082
\$13,000 under \$20,000 \$22,000 under \$25,000 \$23,000 under \$30,000 \$35,000 under \$30,000 \$30,000 under \$30,000		146,286,259 95,827,705 52,779,722 61,694,620 31,800,018	8,470,197 4,321,586 1,944,802 1,685,854 482,210	140,540,073 90,517,140 48,172,951 52,635,219 22,815,560	27,043,349 16,692,045 9,219,835 10,771,511 5,430,624		8,464,915 4,320,583 1,943,551 1,683,675 481,73n	95,840,690 67,218,698 38,132,943 46,148,522 24,932,667	17,905,306 13,584,716 8,271,278 11,403,909 8,307,068		139,307,637 89,600,399 47,697,152 51,684,002 22,257,160	8,248,819 4,202,771 1,881,964 1,596,539 453,408	112,642,320 70,408,703 37,495,342 43,202,425 20,750,609	5,248,608 2,942,062 1,275,855 928,172 165,914	26,665,317 19,191,696 19,191,696 1,501,810 1,506,551
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 under \$1,000,000		11,519,843 4,577,234 1,228,180 1,131,930	88,157 16,411 1,859 588	7,019,275 2,023,147 336,708 192,079	2,023,120 913,766 285,890 258,827	262,723 46,701 5,333 1,709	87,870 16,293 1,823	9,245,900 3,626,138 945,337 875,019	3,971,769 1,860,681 549,363 543,674		6,764,690 1,899,808 306,955 170,478	84,358 15,934 1,820 1,820	6,475,937 1,830,712 298,343 161,824	24,864 3,991 371 134	
axable returns, total	36,331,398	604,666,510	36, 320, 457	555,174,126	113,056,465	48,243,473	36,329,587	393,503,167	84,316,194		548,697,038	34,479,423	448,925,853	20,274,941	
No adjusted gross income \$1,000 \$1,000 under \$1,000 \$2,000 under \$3,000 \$2,000 under \$3,000 \$2,000 under \$3,000 \$2		-106,206 (*) (*) 71,011	928 (*) (*) (*) 24,671	43,065 (*) (*) 66,480	(+) (*) 32,136	2,582 (*) (*) 37,013	24,617	1,977	288	928 (*) (*) 24,671	37,815 (*) (*) (*) 64,979	783 (*) (*) 17,795	36,115 (*) (*) (*) 42,293	299	
\$3,000 under \$4,000 \$4,000 under \$5,000	291,248 731,579	1,049,480	291,248	995,062	383,984	512,958	291,222		21,470	731,579	3,043,019	235,255	2,291,658	336,939	
\$5,000 under \$5,000 \$7,000 under \$7,000 \$7,000 under \$9,000 \$9,000 under \$10,000	1,026,822 1,288,475 1,494,863 1,712,828 1,944,881	5,662,137 8,413,036 11,229,572 14,562,943 18,481,015	1,02h,433 1,288,445 1,490,215 1,710,337 1,943,973	5,440,860 7,852,139 10,611,415 14,128,654 17,718,910	1,491,920 1,955,887 2,419,793 3,054,215 3,764,431	2,337,247 3,193,843 3,927,140 4,508,842 5,278,212	1,026,812 1,288,475 1,494,832 1,712,813 1,944,870	1,833,129 3,263,306 4,882,862 7,000,190 9,438,539	266,585 484,466 746,721 1,104,869 1,521,800	1,026,822 1,286,475 1,494,863 1,712,828 1,944,881	5.318,741 7,732,072 10,458,528 13,996,886 17,594,306	885,896 1,121,549 1,334,742 1,605,867 1,808,000	4,031,466 6,004,749 8,436,994 11,419,108 14,354,191	471,472 616,583 686,425 817,745 989,588	ud Sourc 1,287,782 1,727,323 2,021,534 2,577,78 3,240,115
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000				20,113,432 24,486,698 26,345,406 30,082,479 30,578,522	4,171,250 5,163,343 5,375,723 6,094,365 6,051,856	5,373,827 6,042,360 5,894,785 6,376,917 5,956,093	1,971,921 2,199,392 2,163,457 2,301,958 2,192,676	11,153,999 14,100,662 15,776,281 18,603,894 19,790,527	1,840,377 2,361,052 2,694,461 3,246,690 3,519,108	1,971,924 2,199,420 2,163,459 2,302,047 2,192,676	19,904,062 24,279,491 26,082,178 29,887,383 30,331,091	1,866,269 2,088,815 2,079,506 2,237,428 2,127,356	16,533,587 20,276,096 21,953,087 25,044,444 25,235,563	974,449 1,097,243 1,119,382 1,218,583 1,207,673	3,370,475 4,003,395 4,129,091 4,842,938 5,095,528
\$15,000 under \$20,000 \$22,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$50,000 \$50 000 under \$50,000	8,457,165 4,317,752 1,942,022 1,680,584 481,420			140, 331, 746 90, 446, 052 48, 093, 181 52, 476, 090 22, 751, 593	26,930,532 16,640,201 9,171,513 10,639,296 5,345,618	23,373,721 11,910,557 5,428,992 4,776,291 1,451,198	8,457,070 4,317,731 1,941,981 1,680,418 481,291	95,766,136 67,188,775 38,099,037 46,068,673 24,917,499	17,905,306 13,584,716 8,271,278 11,403,909 8,307,068		139,076,910 89,531,367 47,596,571 51,504,888 22,199,829	8,237,239 4,200,033 1,879,324 1,591,242 452,229	112,424,776 70,355,643 37,398,089 43,040,152 20,698,471	5, 243, 928 2, 939, 963 1, 275, 308 926, 476 165, 418	26,652,133 19,175,724 10,198,482 8,464,736 1,501,358
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	87,852 15,334 1,841 582		87,780 16,309 1,839 582	6,987,317 2,012,093 332,811 191,584	1,971,674 878,514 266,837 241,244	261,597 46,369 5,285 1,686	87,773 16,279 1,820 576	9,241,043 3,625,791 945,245 875,019	3,971,769 1,860,681 549,363 543,674		6,734,8bb 1,890,408 303,911 169,988	83,984 15,833 1,801 569	6,447,511 1,821,461 295,305 161,339	24,795 3,976 369 133	287,355 68,947 8,606 8,649
otal nontaxable returns	2,647,073	7,975,978	2,641,252	10,535,608	5,143,259	8,297,052	117,701	483,318	,	2,647,073	10,439,457	2,078,068	7,867,821	1,222,187	2,571,635
11 returns, summary Returns March S3,000 Returns \$10,000 under \$15,000 Returns \$10,000 under \$15,000 Returns \$15,000 or more	3,135,717 7,940,261 10,889,226 17,013,267	7,686,257 61,486,505 136,624,211 406,845,512	3,129,958 7,931,677 10,888,410 17,011,664	10,321,416 58,908,823 132,227,343 364,252,152	4, 232, 155 14, 097, 018 27, 231, 581 72, 638, 965	7,972,591 21,329,590 29,896,465 47,341,874	1,065,013 7,24,482 10,856,771 17,001,022	26,523,717 79,551,506 286,965,915	132,295 4,124,440 13,661,694, 65,397,766	3,135,717 7,940,261 10,889,226 17,013,267	10,208,901 58,165,582 131,073,730 359,688,282	2,468,613 7,154,809 10,447,882 16,486,187	7,344,798 46,658,963 109,523,703 293,266,215	1,452,749 3,805,095 5,649,313 10,589,971	2,864,103 11,50h.619 21,550,029 66,422,065
Footnote at end of table.															

Table 1,21--Returns With Form W-2: Adjusted Gross Income, Salaries and Wages, Total Deductions, Exemptions, Tox Items, and Form W-2 Items,

by Size of Adjusted Gross Income--Continued

(All tigures are estimates based on samples--money amounts are in thousands of dollars]

						retur	er Inge					
THE AMERICAN PROPERTY OF THE P				ă l	em 18-7, wass	nd ta. tat	titement-f tilphed					
	Total	"1	Reported	Withheld for men	Reported f	for women	Total	5001.01	Security Peported	taxes withheld for men	Reported for	r vomen
	Number of returns	Апочие	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
	(43)	(77)	(45)	1971	147)	(48)	.44.	1.50)	(51)	(52)	. 3)	1.54)
All returns, total	38,318,0~5	86,491,065	35,749,843	72,435,544	20,792,575	14,555,518	36,915,975	24,231,009	33,594,687	14,086,174	19, 195, 602	5,144,835
s income		48,388		14,650	85,544	28,723	120,366	32,644	76,145	3,650	65,795	11,079
\$1,000 under \$2,000		53,156		40,301	131,021	17,265	335,019	33,914	251,936	23,352	147,027	10,532
\$1,000 under \$5,000 \$3,000 under \$4,000 \$4,000 under \$5,000	734, 732	227,047	567,749	151,946	354, 730	76,101	7.2,263	143,890 233,23H	547,118	100,129	367,325	43, 48
\$5,000 under 81,000	1,155,808			471.546	534,485	159,070	1,185,115	353, 174	1,001,288	267,804	548,121	85,3.0
\$h,000 under \$7,000 \$7,000 under \$8,000	1,367,094			953,774	641,316 683,131	247,772	1,516,004	465,487 600,643	1,1/2,538	486,874	680,161	
\$8.000 und+r \$9,000 \$8.000 und+r \$10,000 \$9,000 und+r \$10,000	1,742,423	1,69n,902 2,138,704	1,010,762	1,376,542	955,299	320,350	1,703,348	779,221	1,567,395	537,244	453,757	divi
\$10,400 ander \$11,000 \$11 000 ander \$12,000	2 187 901			2,078,742	946,924	506,670	1,897,608	1,060,328	1,779,194	1.065,768	918,971	
\$12,000 under \$13,000	2,168,145			3,011,53	1,091,455	537,645	2,053,545	1,360,795	1,926,667	1,141,041	1,069,852	
\$13,000 under \$14,000 \$14,000 under \$15,000	2,188,239			3,650,499	1,190,653	631,339 684,323	2.058,412	1,528,532	1.958,324	1,257,034	1,123,456	
\$15,000 under \$20,000 \$20,000 inder \$25,000	8,428,044	20,430,522	8.198.923	11,695,352	5,139,100	3,774,437	8,002,125	3,661,308	3,711,317	5,095,940	4,868,799	1,383,656 945,984 sun r
\$25,000 under \$30.000	1,924, h71			6,680,839	1,258,022	1,642,892	1,784,096	1,694,704	1,620,331	1,224,721	1,092,650	
\$50,000 under \$100,000	465,470			5,030,156	156,023	290,873	462,256	414,35H	435.288	353,330	146,615	
\$300,000 under \$200,000 \$200,000 under \$500,000		1,925,494	15,330	1,860,468	23,013	65,026	85,4H2 15,965	18,142	82.284 15.530	7h, 518	3,758	
\$500,000 under \$1,000,000	1,776	48, X59		Kh, 393	347	2.4ht 2,h42	1.806	2,229	1,770 556	2,034	348	F ĝ:
[ayab]* returns, total	35,910,49	86,054,573	33,428,206	71,747,503	19,595,095	14,300,969	34,399,658	23,706,624	31,434,431	12, 598, 993	18,45;,536	eti
No adjusted gross Income		4, 358	,	4,665	276	193	016	684	177	625	281	i.u
\$1 under \$1,000				£ (*)			(*)	::	9	(*)		s F
\$2,000 under \$3,000 \$3,000 under \$4,000	276,285	6	15.032	9,883	9,206	33,252	22,234	52, 740	223,630	34,693	144,521	
\$4,000 under \$5,000	_			232,794	320,907	78,889	709,941	166,156	581,435	122,989	329,13	
\$5,000 under \$1,000 \$5,000 under \$1,000				636,489	587,979	139,309	1,251,358	425,020	1,075,908	331,23	585,633	
\$7,000 under \$9,000 \$8,000 under \$9,000	1,446,148	1,147,746	1,275,742	912,714	544,232	235,031	1,652,566	754,537	1,521,980	464.864 e16,560	755,444	3
\$9,000 under \$10,000				1,714,814	947,005	398,543	1,870,672	450,689	1,722,170		944,965	
\$10,000 under \$11,000 \$11,000 under \$12,000				2,622,082	1,061,901	504.579	2,101,715	1,279,693	1,956,215		1,045,204	
\$12,000 under \$13,000 \$13,000 under \$14,000	2,156,884	4,136,891	2,222,513	3,486,783	1,177,776	650,108	2,149,878	1,503,675	2,025,434	1,248,874	1,134,211	524, 800 524, 800 500 500 500 500 500 500 500 500 500
\$14,000 under \$15,000				3,647,237	1,187,735	840,780		1,520,588	7 458 687		016.021.1	1 382 899 OOI
\$15,000 under \$25,000			4,174,122	11,690,258	2,889,181	2,877,861		3,658,724	3.708,716	2,713,654	2,612,384	me 502 547
\$25,000 under \$30,000 \$30,000 under \$50,000 \$60 andd \$100 and	1,657,270	10,004,577		8,566,474	903,970	1,438,203	1,544,869	1,424,437	1,407,859	1,076,694	146,129	347,743
\$20,000 under \$100,000 \$100 000 under \$200 000			2	1.855.430	22,950	64.712		86,467	81,925	76,261	22,076	10,204
\$200,000 under \$500,000 \$500,000 under \$1,000,000	15	558,948	15,235	541,025	3,649	17,423	15,865	18.027	15,431	16,043 2,013	3,754	1,484
51,000,000 of more		47,039			77	7 10 17						
Total nontaxable returns	2,407,578	434,441	1,821,637	687,941	1,094,480	248,551	2,516,317	524, 386	1.949, 36	7.1.	1,144,055	13-,202
Returns 35,000 under 50,000.	2,895,152	933,249	2,210,519	5,230,321	1,325,983 3,611,905	278,249	3,001,615	3,14,586	2,334,989 5,837,884	382, 744	3,608,321	156,338
Actures \$10,000 miner \$15,000 or more				51,683,614	10, 376, 851	10,117,554		13, 785, 911.	14, 749, 15		4,508,038	3,221, 749
Footnote is end of table.												

Table 1.21.--Returns With Form W-2: Adjusted Gross Income, Salaries and Wages, Total Deductions, Exemptions, Tax Items, and Form W-2 Items,

by Size of Adjusted Gross Income--Continued

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Individual Returns 1974	Adjusted Received Rec	Amount (58) (58) (58) (9) (18) (18) (18) (18) (18) (18) (18) (18	iii iii ii	ż	6 6 7 7 7 3 3 7 7 7 3 8 8 9 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2, 5, 879 2, 1, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2,	0 +00004 04000 00000 00000	4 6 6 6 7 5 4 6 7 6 6 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	Amount (65) 182,868, 182,868, 182,868, 182,868, 182,869, 182,869, 182,869, 184,186,	W-2, wage as Salaries of Reported Number of returns (60) 18,458.84; 2,422,466,23,24,068.97; 1,08	unges men Amount (67) 13,994,208 11.83,494 11.84,691 11.84,	Reported Testurns (e8) (10, 338, 206 (11, 304, 28) (11, 304, 28) (11, 304, 28) (11, 304, 28) (11, 304, 28) (11, 304, 28) (11, 304, 28) (11, 304, 28) (11, 304, 30) (12, 30) (1	women (69) (69) (69) (69) (69) (69) (69) (69)
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100,000 1,000,	109-609 3.084-781 3.084-781 3.075-361 3.075-361 1.075-361 1.1725-361 1.1725-361 1.176-29		(*)			(*)	(*)	(*)			(*)	(*)	(*)
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11.226.73 14.406.511 1732.244 14.105.53 2.525.942 1.530.35 1.540.45 31 1.340.513 15.40.45 31 1.340.511 1.526.33 14.40.65 31 1.340.511 1.326.34 14.105.55 1.530.35 2.535.94 1.326.35 2.535.94 1.326.35 2.535.94 1.326.33 2.535.94 1.326.33 2.535.94 1.326.33 2.535.94 1.326.33 2.535.34 1.326.33 2.535.34 1.326.33 2.535.34 1.326.33 2.535.34 1.326.33 2.535.34 1.326.33 2.535.34 1.326.33 2.535.34 1.326.33 2.535.34 1.326.33 2.535.34 1.326.33 2.325.34 1.326.33 2.325.34 1.326.33 2.325.34 1.326.33 2.325.34 1.326.33 2.325.34 1.326.33 2.325.34 1.326.33 2.325.34 1.326.33 2.325.34 1.326.33 2.325.34 1.326.34 1.3	1,723,393 14, 609,841 1,136,2673 12,406,511 1712,527 81,841,545 599,955 8,081,345 599,955 8,081,345 399,555 5,727,397 300,000,000,000,000,000,000,000,000,000		,828,558			9,829,221	1,758,363	1,974,346				1,018,370	7,344,875
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1.025.62 1.745.93 1.025.62 1.745.93 1.049.36 2.847.442 1.249.348 1.144.348 317.348	1,025,662 17,345,933 1,		964,716			4,307,438	913,631	395,555				129.818	1,737,697
90.734 2.64.214 25.64.244 25.64.244 25.64.244 25.64.244 25.64.244 25.64.244 25.64.244 25.64.244 25.64.244 25.64.244 25.66.244 25	260 014 5 741 4.24	_	2,847,443			13,249,115	2,936,462	1,025,662		108		317,530	4,013,468
90,773 2,464,222 81,277 2,138,394 48,756 113,322 90,733 1,971,43 523,571 90,737 2,1010,022 04,049 1 1,223,990 1 20,4049 1 1,223,990 1 1,242,990 1 1,24	101,101,10 P11,002	_	952,218			4,483,187	1,091,923	260,914		183		77,704	1,297,642
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10.441,275 12.523,805 10.413,04	1,190		75,895	1,876	1,188	257,520	140,941	1,190		457	105	233	
10.441,275 12.523,805 10,413,006 12.757,561 13,618,445 10.142,915 13,134 43,135 14,493,215 15,246,025 14,495,234 14,125 12,246,025 14,495,234 14,495,244 1	171		31,315	107	169	125,402	80,365	1/1	18,492	130	15	15	
10,441,275 12,523,865 10,413,006 12,757,561 13,618,443 10.142,461 13,5184 10.143,645 12,757,561 13,618,443 10.142,461 13,5184 10.143,645 12,757,561 13,618,443 10.145,461 13,618,443 10.145,461 13,618,443 10.145,461 13,618,443 11,018,443,144,113 43,144,344 10.287,313 23,007,158 40,144,122 23,007,158 40,145,143 43,144,344 42,745,143 43,144,344 42,745,143 43,144,344 42,745,143 43,144,344 42,745,143 43,144,344 42,745,143 43,144,344 42,745,143 43,144,344 42,745,143 43,144,344 42,745,143 43,144,344 42,745,143 43,144,344 42,745,143 43,144,344 42,745,143 43,144,344 42,745,143 43,144,344 42,745,143 43,144,344 43,144,344 42,745,143 43,144,344 43,144,344 43,144,344 42,745,143 43,144,344 42,745,143 43,144,344 43,144,34												300 300 3	
19,514,113 43,81e,585 10,079,743 70,27e,831 14,498,137 11,078,955 10,019,693 4e,718,726 10,086,140 72,24e,029 10,079,743 70,27e,831 14,498,137 11,078,955 10,019,693 4e,718,718 73,126 10,086,140 70,04,651 4,914,7e2 34,918,7e2 34,918,8e0 4,271,713 3,703,458 44,485,872 3,700,796 42,918,8e0 42,721,721 3,703,100 72,486,754 6,307,078 1,493,396 26,904,477 11,042,901 19,909,483 447,495 10,042,901 19,909,483 447,495 10,049,487 11,942,398 11,995,333 1,995,238 27,241,872 5,370,355 11,943,396 11,943,396 26,904,477 11,042,901 19,909,483 447,495 10,049,483 447,495 10,049,483 447,495 10,049,483 447,495 10,049,483 447,495 10,049,483 447,495 10,049,483 447,495 10,049,483 447,495 10,049,483 447,495 10,049,483 447,495 10,049,483 447,495 10,049,483 447,495 10,049,483 447,495 10,049,483 447,495 10,049,483 447,495 10,049,483 447,495 10,049,497 10	10,441,275 12,523,805	12,757	.618,443	142		53,114		441	12,786,055	5,345,459		0.095,010	
19,514,113 43,1816,585 19,466,839 43,421,210 14,494,649 17,821,210 14,491,519 17,821,210 14,491,519 17,821,210 17,246,629 10,079,743 70,276,639 14,492,186 186 186 186 186 186 186 186 186 186											è	001 700 0	760 200 00
3,703,458 44,485,872 3,700,769 42,901,872 5,370,355 1,843,956 1,491,030 24,464,254 6,307,078 1,493,396 2,6,904,477 1,045,901 19,909,483 447,495 1,843,956 1,491,030 24,464,254 6,307,078 1,493,396 26,904,477 1,045,901 19,909,483 447,495 1	19,514,113 43,816,585		498 137	121,368			8,361,260	10,086,140			3,4	5,171,378	35,280,943
1,493,396 31,065,333 1,492,238 27,241,872 5,370,355 1,843,956 1,491 030 44,464,254 1,494,050 1,493,396 26,904,477 1,042,901 19,409,463 447,445	3,703,458 44,485,872		828,602	273,231			6,538,935	3,703,458			5,	1,492,595	16,461,346
	1,493,396 31,665,333		370,355	343,956	_		6,307,078	1,493,396			51	447,495	566,566,9

Table 1.21.-Returns With Form W-2: Adjusted Gross Income, Salaries and Wages, Total Deductions, Exemptions, Tax Items, and Form W-2 Items, by Size of Adjusted Gross Income--Continued

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					DL.	Form W-2, wage	pur	tax statement Continue	ur-1			
Size of adjusted eruss income			Income tax	withheld				Social	security	taxes withheld		
מונר כן פת חמיננת צונסט אווי מחני	Total		5	for men	Reported for	r women	Total		Riported	for men	Reported for	or women
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(10)	(17)	(72)	(73)	(74)	(75)	(26)	(77)	(78)	16.1	, HO)	81)
All returns, total	34,130,909	28,662,685	18,105,773	16,885,766	16,025,135	11,776,917	32,841,967	9,125,664	17,559,798	5,148,907	15,262,171	3,976,760
ic one	39,632 4,634,169 4,535,706	240,285	27,065	15,467 131,48h 394,675	12,567 2,266,603 2,091,735	5,494 108,749 284,100	4,526,615	12,234	29,965 2,328,944 2,418,980	7,701 74,390 198,584	14,508 2,197,571 2,050,418	4,533 67,321 163,167
22,000 under 53,000 32,000 under 54,000 54,000 under 55,000	3,149,768	1,256,315	1,590,330	541.574 692,033 958,600	1,416,211 1,559,438	564.2H2 564.2H2 839,869	3,120,977		1,547,308		1,426,329	279,142
55,000 under \$1,000 \$4,000 under \$7,000	2,568,233	2,122,389	1,302,533	1,006,527	1,345,700	1,147,638	2,243,600		1,285,968	392,462 362,961	1,330,686	402,338
\$7,000 under \$8,000 \$8,000 under \$9,000	1,714,443	2,047,581	889,924	1.174.875	824,519 824,519 662,735	1.044,456	1,623,167		880,137		743,030	340,333
900 under \$11,000	1,117,503	1,906,684	620,109 504,335	1,083,545	497,394	823,139 666,725	991,319		572,401 456,556		418,918	231,720
000 under \$13,000 000 under \$14,000	204,768 594,689 393,810	1,494,172	401,048	969,142 969,142 997,416	302,003 193,041 129,559	613,569 438,948 327,743	504,744	350,540	354,626	263,479 261,602 169,569	144,828 144,828 93,958	99,03± 99,03± 69,331
000 under \$20,000 000 under \$20,000	1,019,551	3,123,755	704,355	2,219,088	315,196	904,667	841,107	140,802	605,144		234,963	39,545
	88, 201 79,901 24, 347	470,411 552,405 286.041	63,459	357,227	24,742 16,754 5,893	113,184 91,988 46,544	75,480 73,161 24,624	55,075 57,422 19,536	54,774 58,038 18,576	42.06	20,70h 15,123 5,94h	13,009
UDU URBET 310V, UOU		107,405	4.518	100,255	768	7,150	5,377	5,092	4,574		803	557
\$200,000 under \$1,000,000 \$500,000 under \$1,000,000 \$1,000,000 under \$1,000,000		10,661	135	4.656	33	1,004	170	174	138	7 C	32	31
Preturns, total,	24,022,784	27,468,726	12,927,400	16,238,487	11,095,318	11,230,235	22,854,403	8,439,479	12,414,372	8,99,1	10,445,031	3,639,596
idjusted grass income	(*) 82	767	67 (*)	977	€€	££	86	(*)	(*)		÷÷	ĒĒ
00 under \$2,000 00 under \$3,000	105,804	17,993	34,024	6,158	1,221,528	344,175	107,326	409,183	32,717	243,507	1,205,897	165,5"6
000 under \$4,000	3,032,883	1,200,707	1,557,117	946,555	1,303,707	536,153	2,996,439		1,526,414		1,470,025	352,063
000 under \$1,000	2,610,557	1,950,391	1,289,687	1,001,111	1,320,870	949,280	2,573,671		1,271,937		1,301,734	393,765
000 under \$8,000 000 000 000 000 000 000 000 000 00	1,957,891	2,216,378	939,965	1,080,311	820,649 662,735	1,107,058	1,619,243	754,855	880,107	362,202	739,130	338.732
000 under \$11,000	1,117,171	1,905,445	620,075	1,082,875	960,162	822,569	991 285				418,918	231,720
000 under \$12,000 000 under \$13,000	709,693	1,493,256	407,640	879,687	302,003	613,569	607,756	403,816	354,551	243,421	253,205	160,395
000 under \$15,000	393,630	1,025,035	264,071	697,291	129,559	327,743	331,119	238,855			93,968	69,331
000 undrr \$20,000 000 under \$25,000	1,019,495	3,123,673	704,325	2,219,047	315,171	272,747	217,749	159,678	156,319		61,430	39,579
0000 under \$30,000	88, 201 79, 871	552,183	63,459	357,227	24,742	113,184 91,988 46,403	73,104	57,862	57,481	46,871	15.123	10,991
000 under \$200,000	5,226	105,945	4,458	98,795	768	7,150	5,317	5,015	4,514		803	138
), 000 inder \$100,000 0,000 inder \$10,000,000 000,000 and a next	165	5, 221	133	9,618	32	1,000	167	171	136		31	29
nontaxable returns	10,108,125	1,193,959	5,178,307	647,278	4,929,818	546,681	9,482,564	686,185	5,145,424	349,023	4,837,140	337,159
1 refutins, summary; Refutins dance \$5,000 under \$10,000	18,981,149	5,015,699	10,020,576	2,783.935	8,960,573	2,231,764	18,811,807	2,372,472	9,957,980	1,260,745	5,853,827	1,111,674 1,888,344
arm \$10,000 under \$15,000	3,681,797	5,617,297	2,198,108	4,613,065	1,483,689	1,440,618						

Table 1.22 —Number af Forms W-2 Filed by Marital Status and Size of Adjusted Gross Incame

[All figures are estimates based on samples--money amounts are in thousands of dollars]

			All returns wi	with Forms Ma.2		,			in the second			
		,			i				Hod : Legan	Forms W-Z: One		
1.20 Of anjuited gross income	Number of	Number of	Advisted	Salaries and wages	Number or	rxemptions	Number of		Adjusted	Salaries	Number of e	exemptions
	returns	Forms W-2	income less deficit	Form W-2	Total	Age 65 or over	returns	4-2	income less deficit	reported on Form W-2	Total	Age 55 or over
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)
All returns, total,	73,775,578	137,673,913	804,856,304	742,005,222	188,705,044	3,737,253	36,665,209	36,665,209	360,282,834	317,304,804	86,681,346	2,724,993
No adjusted gross income.	184,914			1,148,518	544,252	10,404	110,196	110,196	-1,345,365	605,900	317,741	009.4
	5,014,277			7,402,061	5,856,473	115,109	3,361,853	3,361,853	1,714,375	1,760,451	3,982,786	97,492
\$2,000 under \$3.000.	4,365,476			10,531,520	6,643,605	347,090	2,068,015	2,068,015	5,105,541	4,854,237	3,293,345	296,762
54,000 under 55,000.	4,249,818	7,533,721	19,195,125	13,035,796	6,771,689 8,112,951	326,842	1,843,896	1,843,896	6,461,776	5,999,162	3,432,328	243,506
\$5,000 under \$6,000.	3,904,316			20,619,554	6,052,592	285,148	2,287,161	2,287,161	12,513,521	11,788,204	4.572,877	218,120
\$7,000 that \$ \$,000.	3,737,616.		24,303,620	23,184,403	8 530 503	266,695	2,233,598	2,233,598	14,529,146	13,633,308	4,740,796	203,735
\$8.000 under \$9,000. \$9.000 under \$10.000.	3,492,330	6,201,299	29,651,001	28,633,707	8,934,408	196,268	2,037,084	2,037,084	17,292,050	15,094,178	4,845,371	134,726
\$10.000 under \$1 000	5,340,215		31,730,064	30,423,976	9,287,510	187,315	1,850,259	1,850,259	17,570,939	16,543,380	4,635,218	138,440
under	3,086,514		35,491,735	34,046,020	9,990,151	140,894	1,639,743	1,639,743	17,197,136	16,260,422	4,238,353	
\$12,000 under \$13,000 \$13,000 under \$14,000	2,887,385		36,074,012	34,722,298	9,099,526	108,229	1,440,660	1,440,660	17,994,201	16,827,682	4,235,974	
\$14,000 under \$15,000	2,592,312	5,062,235	37,584,114	35,834,635	9,475,240 8,572,446	972	1,366,251	1,366,251	18,424,073	17,191,615	3,636,454	76,026 53,654
\$15,000 under \$20,000.	9,496,118		163,633,040	155,342,234	32,893,955	287,721	3,466,434	3,406,434	59,417,767	53,719,721	11,545,467	
\$25,000 under \$30,000	2,035,564		55,243,943	94,538,674	7.402.352	143,216	1,424,964	1,424,964	31,570,835	27,118,460	5,105,112	
\$30,000 under \$50,000. \$59,000 under \$100,000	1,767,687	3,212,854	64,711,003	54,002,116	6,527,294	116,370	758,279	758,279	28,120,068	21,176,962	2,834,940	
\$100.000 under \$200.000.	200,190		33,482,397	23,316,259	1,990,226	67,524	290,621	290,621	19,208,826	12,605,871	1,148,683	
\$200,000 under \$500,000.	17,641	34,325	4.916.622	2.014.651	361,676	19,460	50,844	50,844	6,618,007	3,512,705	197,785	11,660 2,660
\$500,000 under \$1,000,000.	2,035	4,397	1,344,531	340,363	7,456	777	1,006	1,006	566,444	140,534	3,715	
	/69	1,501	1,249,073	188,970	2,420	254	325	325	671,605	42,488	1,189	97 5
Taxable returns, total	60,687,230	115,281,825	784,356,523	715,779,707	164,175,728	2,754,409	29,169,452	29,169,452	349,527,100	305,579,340	2,802,438	4 069.549.1
No adjusted gross income	1,026	1,608	-116,527	41,347	3,598	107	641	641	-66,186	19,714	2,216	• 99
\$1,000 under \$2,000.	109,626	145.030	181.990	165.100	104 237		(*)	(*)	(*)	(*)	(*)	,
\$2,000 under \$3,000. \$3,000 under \$4,000.	3,109,452	6,268,831	7,753,037	7,563,215	3,220,980	28,425	1,385,754	1,385,754	3,470,105	3,349,780	1,455,832	
\$4,000 under \$5.000.		6,727,187	17,231,366	16,445,288	6,005,877	108,911	1,469,272	1,469,272	5,162,964	4.823,828	1,949,458 3.40b.808	95, 354 151, 479
\$5,000 under \$6,000.		6,395,727	20,141,838	19,414,859	6,778,085	268,469	2,158,235	2,156,235	11,812,580	11,208,229	3,901,445	
\$7,000 under \$8,000	3,596,232	6,356,509	23,391,252	22,273,043	7,555,393	258,164	2,154,154	2,154,154	14,014,500	13,141,449	4,259,844	
\$8,000 under \$9,000. \$9,000 under \$10,000		h,092,381	29,172,784	28,131,144	8,551,764	195,224	2,014,972	2,014,472	17,103,628	16,247,910	4,638,253	ed 133,682
\$10,000 under \$11,000.		0,040,028	31,421,323	30,138,01/	9,058,839	187,009	1,829,970	1,829,970	17,378,004	16,375,303	4,496,789	
\$11,000 under \$12,000.	3,068,178	5,767,383	35,279,536	33,897,095	9,325,973	120,208	1,632,572	1.579.464	17,121,583	16,203,854	4,200,419	
under	2,875,716	5,448,476	35,928,260	34,572,036	9,038,023	108,229	1,436,233	1,436,233	17,939,124	16,775,364	4,218,935	
\$14,000 under \$15,000.	2,588,231	5,061,046	37,525,873	35,793,987	8,549,648	91,386	1,303,087	1,363,087	16,381,466	17,153,429 15,258,1eh	3,629,763	75,996 53,654
\$15,000 under \$20,000. \$26,000 under \$25,000.	9,482,827	19,458,535	163,413,999	155,109,732	32,832,895	287,721	3,460,732		59,323,930	53,644,812	11,521,329	
\$25,000 under \$30,000	2,032,759	4,048,036	55,162,066	44,447,701	7,389,968	142,793	1,420,433		31,473,942	27,056,815	5,091,091	
350,000 under \$100,000	1,761,913	3,204,764	33,387,481	53,818,359	1,985,122	113,485	754,240	754,240	27,963,886	21,063,163	2,820,904	Inc
\$100,000 under \$200,000.	93,315	165,636	12,187,779	7,105,620	360,019	19,389	50.569	_	13,101,131 h 587 453	3 202 197	146 705	
\$250,400 under \$370,400.	17,524	34,109	4,882,336	2,004,456	7,386	5,309	9,163	9,163	2,557,930	942,506	33,619	
The state of the s	651	1,495	1,283,328	188,480	2,390	253	319	319	655,861	41,998	1,159	131
Total nontaxable returns	13,088,348	22,392,088	20,499,782	23,225,513	24,589,316	982,854	7,495,757	7,495,757	10,755,735	11,725,465	13,878,958	779,363
All returns, summary: Returns under \$5,000	22,649,830	40.633.480	51.502.842		301 305 77						0.00	000
Returns \$1,000 under \$10,000 Returns \$10,000 under \$15,000 Returns \$15,000 or more.	18,026,401 14,592,684 18,506,663	32,013,449	133,732,535	128,240,253	43,216,584	1,143,887	7,182,766	10,561,407	78,066,100	73,497,809	23,661,746 20,796,966	1,113,362 856,309 392,422
Postnotes at end of rable	Con 'ooc' o	04/47661/6	200,010,040		65,284,334					- 1	23,335,712	456,880
received by capter.												

Table 1.22 -Number of Forms W-2 Filed by Marital Status and Size of Adjusted Gross Income-Continued

[All figures are estimates based on samples-money amounts are in thousands of dollars]

Val			Number of For	Forms W-2; Two				Num	Number of Forms	W-2: Three		
					,					-	1	
Size of adjusted gross income	Number of returns	Number of Forms W-2	Adjusted gross income less deficit	and wages reported on Form W-2	Total	Age 65	Number of returns	Number of Forms W-2	Adjusted gross income less deficit	salaries and wages reported on Forms W-2	Total	Age 65 or over
	(13)	(14)	(15)	(91)	(11)	(18)	(61)	(20)	(21)	(22)	(23)	(24)
All returns, total.	21,881,934	43,763,868	2	12	59,962,595	741,122	8,975,586	26,926,758	102,246,934	98,310,744	24,792,159	195,029
No adjusted gross income. \$1 under \$1.000 \$1.000 under \$2.000 \$2.000 ander \$2.000	43,488 1,114,332 1,490,409 1,162,567 1,068,868	86,976 2,228,664 2,980,818 2,325,122 2,137,736	-537,821 705,574 2,209,968 2,865,211 3,761,360	289,242 776,980 2,213,477 2,849,960 3,688,908	132,061 1,285,973 1,856,981 1,697,450 1,810,494	3,070 17,468 26,150 29,930 71,010	16,123 369,464 683,328 654,947 549,801	48,369 1,108,392 2,049,984 1,964,841 1,649,403	-192,532 255,138 1,030,157 1,615,408 1,923,410	126,198 266,993 1,043,202 1,611,915 1,914,384	50,409 419,229 819,191 957,333 852,411	250 149 5,529 15,514 11,630
\$4,000 under \$5,000. \$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000.					1,863,190 1,876,163 1,854,162 1,888,153 2,046,477	57,922 46,892 52,528 24,412 46,412	441,895 395,849 375,786 355,444 360,404	1,325,685 1,187,547 1,127,358 1,066,332 1,081,101	1,992,370 2,163,663 2,438,756 2,654,795 3,051,148	1,965,600 2,182,862 2,387,546 2,587,546 3,006,331	918,848 902,072 929,037 957,626 1,070,122	19, 260 14, 205 10, 134 15, 295 10, 594 9, 740
99,000 under 91,000. \$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000.					2,593,908 2,675,948 2,840,267 3,161,265 2,950,591	25,237 22,709 37,641 28,843 26,795	349,492 346,853 326,371 374,352 320,141	1,048,476 1,100,559 979,113 1,123,056	3,666,847 4,215,096 4,077,904 5,847,830		1,199,752 1,264,038 1,139,869 1,276,480	
	ଳିବା				13,055,344 7,230,649 3,325,605 2,578,682 591,328	75,001 31,705 31,350 30,744 18,228	1,408,903 698,184 294,862 214,129 42,802	4,226,709 2,094,552 884,586 642,387 128,406	24.256.543 15,476,228 7,976,848 7,725,780 2,831,180	23,789,476 14,897,836 7,649,063 6,925,961 2,171,827	5,035,057 2,565,255 1,066,255 800,055 168,171	21,249 8,022 6,937 6,840 14,144
\$100,000 under \$200,000. \$200,000 under \$1,000,000. \$500,000 under \$1,000,000.					105,117 17,736 1,960 500	4,907 1,383 186 70	8,865 1,747 209 67	26,595 5,241 627 201	1,179,518 477,899 136,851 131,537	757,293 223,827 38,945 24,404	33,465 6,429 784 234	
Taxable returns, total. No adjusted gross incom:	, 14,543,434	37,086,868	269,268,541	253,767,826	53,821,614	586,832	7,558,658	171	99,690,745	95,369,494	22,079,949	4 • 8 • 154,217
\$1 under \$1,000. \$1,000 under \$3,000. \$2,000 under \$3,000. \$4,000 under \$3,000. \$4,000 under \$5,000.	(*) 25, 877, 891,	(*) 50, 1,754, 1,782, 1,926,			(*) 25,278 903,074 1,107,280 1,432,747	4,566 11,394 39,405	15,372 506,058 472,430 382,619	46,116 1,518,174 1,417,290 1,147,857	26,392 1,248,790 1,654,942 1,728,311	26,954 1,231,958 1,634,600 1,694,007	15,372 511,944 585,277 636,753	
\$5,000 under \$6,000. \$5,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	862,355 774,908 715,753 750,779 810,503	1,724,710 1,549,816 1,431,506 1,501,558 1,621,006		4,825,719 4,825,719 5,234,502 6,239,661 7,528,650	1,587,687 1,647,806 1,722,813 1,921,326 2,484,048	46,787 52,230 20,323 46,261 30,680	365,187 361,177 341,322 351,489 364,787	1,095,561 1,083,531 1,023,966 1,054,467 1,094,361	1,997,813 2,346,769 2,549,948 2,985,238 3,470,624	1,985,005 2,290,642 2,492,735 2,926,077 3,398,408	725,528 848,661 892,520 1,011,211 1,165,666	s Filed a
\$10,000 under \$11,000 \$11,000 under \$13,000 \$12,000 under \$14,000 \$13,000 under \$14,000 \$14,000 under \$15,000					2,544,571 2,656,168 2,832,248 3,150,264 2,934,593	25,109 22,709 37,641 28,843 26,795	346,534 366,315 322,732 374,351 320,136	1,039,602 1,098,945 968,196 1,123,053 960,408	3,636,089 4,208,920 4,032,696 5,040,816 4,629,001	3,569,226 4,134,412 3,972,478 5,018,327 4,554,225	1,183,320 1,262,114 1,106,756 1,276,676 1,169,752	7,220 10,047 3,542 7,105 7,392
\$15,000 under \$20,000 \$20,000 under \$35,000 \$25,000 under \$30,000 \$30,000 under \$30,000 \$50,000 under \$100,000	m 41				13,031,048 7,226,926 3,323,608 2,574,150 590,000	75,001 31,705 31,350 30,744 18,228	1,407,843 697,965 294,799 213,914 42,731	4,223,529 2,093,895 884,397 641,742 128,193	24,238,694 15,471,737 7,977,166 7,717,998 2,825,450	23,776,153 14,890,131 7,645,292 6,915,674 2,170,042	5,030,229 2,564,348 1,085,865 798,921 167,885	8,020 8,020 6,838 6,838 4,144
\$100,000 under \$200,000. \$200,000 under \$300,000. \$500,000 under \$1,000,000. \$1,000,000 under \$1,000,000.				2,234,567 548,587 88,038 45,530	104,773 17,599 1,945 602	4,899 1,377 183 70	8,840 1,727 206 67	26,520 5,181 618 201	1,175,416 471,606 136,942 131,537	754,675 222,352 38,704 24,409	33,582 6,346 776 234	1,669 472 61 22
Total nontaxable returns	3,338,500	6,677,000	5,403,785	6,345,201	186,041,6	154,290	1,416,928	4,250,784	2,556,189	2,941,248	2,712,210	40,712
All returns, summary: Returns under \$5.000 Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000 Returns \$10,000 under \$15,000 Feturns \$10,000 under \$15,000	5,932,482 4,051,939 4,294,002 7,603,511	11,864,964 8,103,878 8,588,004 15,207,022	13,757,678 30,189,341 53,897,222 176,828,083	14,463,671 29,441,452 52,685,310 163,522,597	8,646,149 10,187,444 14,221,979 26,907,023	205,550 200,773 141,225 193,574	2,715,558 1,853,051 1,737,209 2,669,768	8,146,674 5,559,153 5,211,627 8,009,304	6,623,951 13,796,851 21,629,750 60,196,383	6, 928,292 13,572,919 21,330,895 56,478,636	4,017,421 5,028,717 6,050,116 9,695,905	52,332 59,968 35,306 47,423
roundes at end of table.												

Table 1.22 —Number of Forms W-2 Filed by Marital Status and Size of Adjusted Gross Income—Continued

													In	divi	dua	l Re	tu	rns/19	74		•	F	letu	rns	Fi	led	an	d S	our	ces	of I	inc	ome				
	exemptions	Age 65 or over	(36)	27.933	34	1	204	7 420	295	298	298	5+425	4.5	1,666	5,624	318	743	280 280 49	1 1	cn2"/-	~ 1			020.4	298	298	5,625	57	1,556	5,624	2,053	135	425 279 49	4 6	76)	5,305 11,054 1,924	9,654
)re	Number of e	Total	(35)	7.657.304	14,060	50,981	344,400	289,449	362,033	489,668	333,037	370 716	449,207	414,378	1,323,513	176,113	29,397	10,796 3,777 638 280	9 00	0,004,000,0	76	(*)	157,664	281 317	436,120	329,614	270 677	435,879	414,378	1,323,387	176,105	45,470	10,673	000	173.617	1,272,086 2,155,680 2,020,125	2,209,413
Number of Forms W-2: Five or more	Salaries	and wages reported on Form W-2	(34)	28,342,772	37,954	29,525	569,774	602,771	25, 698	1,042,773	980,174	1,245,001	1,472,301	1,621,297	6,417,238	1,155,014	420,037	301,904 172,483 48,557 62,453	77 205 57	116,676,12	2,792	(*)	383,671	803 441	426,944	972,049	1,402,303	1,453,044	1,705,867	6,415,534	1,154,787	930,681	297,530 171,977 48,538	00,400	040	2,267,213 5,571,008 7,585,353	12,919,198
r of Forms W-	Adjusted	gross income less deficit	(33)	28,760,838	-48,393	27,891	561,313	553,128	868,305	1,033,353	451,381	1,250,093	1,478,590	1,597,474	6,457,878	1,211,136	499,349	393,207 293,343 112,608 151,833	011 520 51	D476,126,14	-5,661	(*)	386,533	790 450	467,729	1,206,400	1 257 020	1,459,330	1,597,474	6,457,334	1,211,085	1,008,175	387,880 292,334 112,095	000,101	00.400	2,086,770 5,502,153 7,561,792	
Numbe	Now No American	Forms W-2	(32)	16,157,866	41,102	236,737	1,251,253	937,944	937,811	945,539	693,020	707.049	765,664	709,180	2,236,386	270,444	46,816	19,131 6,877 1,264 517	16 180, 539	Continue to	164	(+)	769,861	851 479	944,148	088,844	705 879	757,334	709,180	2,236,226	270,434	45,416	18,921 6,853 1,257	1 421 7.07		4,517,739	_
	Number of	returns	(31)	2,712,796	6,151	41,299	221,477	158,454	157,258	158,697	111,502	119,877	128,976	118,383	375,876	45,194	7,531	2,906 1,004 172 68	2 174 413	141	24	(*)	151,966	142.876	148,528	110,846	119.638	127,310	118,383	375,844	45,172	7,464	2,868	138 381		743,508 742,186 608,570	128,532
	of exemptions	Age 65 or over	(30)	48,182	450	1 200	4,580	696	5,635	7 168	149	1	298	3,332	5,534	314	708	784 252 39 18	527 05			1	090	5.646		127		396	3,332	5,534	314	1,732	764 251 39	7 7 7 7		13,026 15,783 6,967	12,405
	Number of	Total	(59)	9,671,590	29,981	285 361	401,077	387,007	339,447	389,008	+17,288	587,422	545,458	432,440 464,935	1,934,574	349,403	7.504.70	14,313 3,025 354 115	8.609.442		(4)	(4)	242,432	272,108	1987, 198	547,114	566,824	544,880	432,446	1,426,902	349,385	57,407	14,267 3,013 454 211	1.061.948		1,573,570	3,436,431
is W-Z: Four	Salaries and wages	reported on Form W-2	(28)	37,933,869	89,224	362.685	545,634	830,570	851,620	1,048,150	1,777,395	1,847,197	1,970,728	1,844,087	8,973,563	1,337,698	000 * 17.	328,164 119,461 22,906 14,089	36,667,470		(*)	(+)	706,229	775,824	1,038,290	1,745,448	1,820,977	1,969,343	1,844,087	8,408,224 5,005,578	2,337,611	711,331	326,652 114,034 22,906	1,246,400		2,80h,380 6,157,066 9,512,369	360,000,81
Number of Forms W-Z: Four	Adjusted	income less deficit	(27)	38,893,374	-90,768	361,207	635,908	814,125 795,h76	548,005	1,062,623	1,787,234	1,849,324	1,959,257	1,844,643	9,112,281 5,237,934	2,474,004	103,033	497,370 224,611 66,734 56,478	37,893,032		(*)	(*)	464,110 694,169 700,701	774,422	1,032,206	1,757,064	1,825,323	1,956,805	2,079,029	4,079,360	2,473,842	892,577	495,877 224,168 66,734 56,478	1,000,342		2,588,70h 6,178,090 9,513,747	
	Number of	Forms W-2	(26)	14,160,212	35,824	973,788	1,033,904	711,152	614,980	536,908	846,680	705,040	683,876 570,528	547,608	2,130,112	365,016 224,708 54,320	214.04.0	3,295 408 128	12,165,042	3	(*)	(*)	747,320	565,742	098,854	832,540	145,464	563,934	547,608	2,121,464	364,992 274 DAY	53,428	15,100 3,288 4,08	1,995,120		4,0%4,180 3,271,272 3,080,548	_
	Number of	returns	(25)	3,540,053	8,956	243,447	258,476	177,788	153,745	134,227	211,670	176,260	170,969	136,902	532,528	91,254 56,177 13,580	2 282	34,87 824 102 32	3,041,173	1.5	(+)	(*)	199,330	141,445	157,465	208,135 152,044	173,467	140,731	130,902	530,616	91,248	13,357	3,775 822 102	498,780		1,016,045 817,818 770,137 936,053	T areators.
	Size of adjusted gross income			All returns, total,	No adjusted gross income.	\$1,000 under \$2,000.	\$2,000 under \$3,000. \$3.000 under \$4.000	\$4,000 under \$5,000.	\$5,000 under \$6,000. \$6.000 under \$7.000	\$7,000 under \$8,000	\$8,000 under \$9,000. \$9,000 under \$10,000.	\$10,000 under \$11,000.	\$12,000 under \$12,000. \$12,000 under \$13,000.	14,000 under 515,000	\$25,000 under \$20,000 \$20,000 under \$25,000	\$50,000 under \$30,000 \$50,000 under \$100,000	\$100,000 under \$200.000.	\$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or wore.	Taxable returns, total	No adjusted gross income	\$1 under \$1,000.	\$2,000 under \$3,000	83,000 under \$4,000 \$4,000 under \$5,000	\$5,900 under \$6,000.	\$7,000 under \$8,000.	\$8,000 under \$9,000. \$9,000 under \$10,000.	\$10,000 under \$11,000.	\$11,000 under \$12,000 \$12,000 under \$13,000	\$13,000 under \$14,000. \$14,000 under \$15,000.	\$15,000 under \$20,000 \$20,000 under \$25,000	\$25,000 under \$30,000. \$30,000 under \$50,000.	\$50,000 under \$100,000.	\$200,000 under; \$500,000 \$00,000 under; \$500,000 \$1,000,000 under; \$1,000,000	Total nontaxable returns.	11 returns, summary;	Recurs 55 DOD under 515 DOD Returns 55 DOD under 515 DOD Returns 515 DOD or more.	Portnotes at and of table

	-	Joint returns	of husbands Adjusted	and wives with	h Form W-2			A	Number of forms		a to take a	0 000 A 4
advasted gross income	Number of returns	Number of forms W-2		Salaries and wages reported on Form W-2	Number of •	exemptions Age 65 or over	Number Na of returns	Number of forms		Salaries and wages reported on Form W-2		Age 65
+ -	(37)	(38)	134)	107	• •	(42)	(43)	+ †		(46)	6.7	(6.3)
	38,978,471	81,443,414	012,642,480	559,13h,495	142,067,394	2,923,543	14,974,331	14,974,331	227,755.270	192,405,377	56,332,579	2,009,307
	131,968 224,300 359,596 599,704	216,518 331,645 647,5 2 3 1,226,170	-1,961,011 134,542 552,237 1,508,023	865,657 255,490+ 679,034 1,516,614	476,384 742,991 1,182,274 2,017,228	10,231 78,924 11h,801 204,529	77,967 148,319 188,867 308,851	77,967 148,319 188,867 308,851	-1,172,107 85,304 282,012 767,913	408,487 149,558 321,858 693,189	277,965 483,282 624,897 1,025,463	6,435 67,397 95,193 165,330
	1,043,324	1,582,300 2,159,404	2,730,242	2,593,897	2,636,059	241,080	366,439	366,439	1,279,981	1,069,564 1,947,40H	1,783,028	1/3,405
	1,218,054	2,549,463,	6,706,234 9,221,898	6,309,460 8,534,428	4,159,552	206.120	574,760	574,760	3,156,560	2,7*8,705	1,970,486	145.343
\$1,000 under \$8,000 \$1,000 under \$9,000 so and mader \$10 ndd	1,367,949	3,376,379 3,84H,061 4,253,387	11,777,250 15,008,187 18,772,935	10,993,440 14,487,583 17,880,171	5,653,718 n.363,634 7,235,490	151,362 138,629 159,207	722,882 740,088 917,522	740,088	7,763,639	5,850,447	2,897,605	115, 44 80,227 112, 429
	1,992,392	4,235,302	20,913,875	20,113.230	5,161,795	111,688	H12,209 942,371	812,209	8,511,585	7,885,386	2,485,821	87,773 74,589
	2,307,485	4,561,445 4,802,156 4,567,115	27.191,523 31,147,852 31,854,056	26,224,134 24,433,452 30,370,470	8,527,990 7,994,871	108,497	886,272 886,272 830,555	871,850 886,272 830,555	11,961,119		3,441,335	51,559
	8,470,401	18,043,839	145.286,259	139,307,637	31,227,959	250,219	2,692,387	2,692,387		41,680,986	10,315,993	149,333
	1,944,827	3,946,491 3,101,288 792,787	52,779,722, n1.994,h20 31,800,018	47,697,152 51,684,002, 72,257,160	7,251,389 E,389,357 1,939,850	75,289 109,414 63,424	597,806 n90,572 270,744	397,806 n96,572 270,744	16,267,715 25,648,392 17,907,885	13,224,155 19,493,820 11,807,558	2,342,454	38,303 -0,385 -0,40*
	88,229 15,436 1,861	157,247 32,189 4,036	11,519,843 4,577,234 1,228,180	1,849,898	350,310	18,149 5,028	47,285 8,432 909	47,285 8,432 909	8,155,959 2,353,062 601,490	3,302,323 883,55h 129,078	190,625 32,203 3,518	10,80% 2,745 408 117
	36, 331, 398	76,376,143	604,666,510		131,004,022	2,103,736	13,601,579	13, 501,579	223,908,075	187,774,658	50,089,334	1.424.446
	928	1.451	-106,200	37,815	3,442	102	578	578	-60.958	17,574	2,114	5 Q
	24,671	41.115	(*)	1.1)	49,350	30. 15	17,477	17,477	50,465		34,954	23,163
	731,579	1,545,550	3,333,570	3,043,014	2.061.537	147,725	357,752	357,752	1,033,414	1,343,	1,023.576	4h, 334
	1,026,822 1,288,475 1,494,863 1,712,828	2,148,195 2,909,894 3,229,904 3,745,410 4,200,853	5,662.137 8,413,036 11,229,572 14,562,943	5,318,741 7,732,072 10,458,528 13,996,886	3,116,439 4,258,n15 5,236,240 6,012,071 7,038,696	189,441 189,555 154,205 137,585 138,401	482,247 564,487 694,655 719,647	482,247 564,487 694,655 719,647	2,651,873 3,686,793 5,216,314 6,122,010	2,376,846 3,133,633 4,549,017 5,672,921 6,885,062	1,499,37 1,900,110 2,522,172 2,742,251 2,932,553	142,08 142,129 111,034 79,183
	1,971,924	4,192,923		19,904,062	7,169,004	111,132	805,366	805,366	8,439,610	7,834,541	2,949,013	87,345
	2,302,047	4,535,638	31,074,235	26,082,178 29,887,383 30,331,091	7,859,820 8,503,646 7,942,663	91,843	867,528 883,138 828,731	867,528 883,138 82H,731	10,847,957 11,918,903 12,026,431	10,968. 10,998. 10,977.	3,286,539 3,427,995 3,147,661	51,944
	H,457,165		146,068,065	139,076,910	31,166,979	250,219	2,685,710	2,686,710	46,242,708		10,291,905	149,333
	1,942,022		52,097,846	51,504,888	7,239,005	15,280	595,528	595,528	16,200,311 25,693,758 17,864,888		2,332,993	38,494
	87,852	156,591	11,471,026	6,734,856 1,840,408	348,809	18,094	47,054	47,054	5,125,841 2,338,854			10,765
	1,841	1,341	1,214,900	303,911	7,046	723 226	283	283	593, 454		3,476	116
	2,647,073	5,007,271	7,475,976	10,439,458	11,003,372	759,807	1.372,752	1.372,752	3,847,191	4,590,707	5,663,235	198'6.5
	3,135,717 7,940,241 10,889,226	6,163,560 17,179,443 22,766,677	7,686,257	10,208,901 58,165,582 131,073,730	10,631,210 28,441,141 39,869,244	900,512 863,404 509,729	1,609,574	1, n09,574 3,485,959 4, 343,287 5,535,511	3,596,087 26,763,647 54,280,093 143,115,440	4,590,053 23,947,823 50,022,862 113,904,728	12,95",103 12,95",55" 11,424,863 21,492,051	705,575 705,575 337,416 397,394

Table 1.22 —Number of Forms W-2 Filed by Marital Status and Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

				IOTHS W-2 TWO					Number of forms	S W-2' three		
			Adjusted		-				Adjusted			
Size of adjusted gross income	Number	Number of	gross	Salaries and wages	Number of ex	emptions	Number	Number of		Salaries and wapes	Number of ex	exemptions
	of returns	forms W-2		form W-2	Total	Age 65 or over	of returns		less	reported on form W-2	Total	Age 65 or over
	(67)	(20)	(51)	(52)	(53)	(54)	(55)	(99)	(52)	(58)	(65)	(99)
All returns, total	13,869,122	27,738,244	235,950,960	222,639,235	49.870,733	663,838	5,774,899	17,324,697	89.168.800	85,606,729	20.836.435	182.410
No adjusted gross income	33,131	66,252	-494,862	260,755	120,020	3,069	13.480	40.440	-178.922	100.621	46 654	246
\$1 under \$1,000	52,443	104,886	30,980	74,868	183,119	11,378	16,855	50,565	12,768	19,476	57,834	149
\$2,000 under \$3,000	127,655	255,310	320,991	358,530	446,836	18.801	73.082	219,201	188 823	207 530	258 840	5,365
\$3,000 under \$4,000 \$4,000 under \$5,000	210,181	420,362	736,910	730,808	715,289	65,973	105,844	317,532	380,524	392,700	325,305	11,302
\$5.000 under \$6.000	307.850	470,744	1,000,133	1,610.1	1050 550	55,493	147, 650	442,950	6/6,0/9	119,600	499,405	16,429
\$6,000 under \$7,000	357,807	715,614	2,331,627	2,247,328	1,256,857	38,684	198,139	594.417	1.284.899	1.248.648	684.818	11,923
87,000 under 58,000	401,622	803,244	3,034,763	2,966,306	1,448,802	21,953	217,522	652,566	1,625,588	1,589,477	749,411	15,295
\$9,000 under \$10,000	573,629	1.147.258	5.466.175	5.330.448	1,646,514	43,121 28 397	312 380	804,453	2,280,764	2,243,970	936,039	10,594
\$10.000 under \$11,000	600,573	1, 201, 146	6 315 242	6 225 595	2 248 752	046	306 800	920,000	3 221 062		707 221 1	
\$11,000 under \$12,000	670,029	1,340,058	7,710,984	7,526,304	2,434,774	21,043	327,081	981,243	3,760,923		1,211,942	
\$12,000 under \$13,000	738,671	1,477.342	9,237,054	9,099,152	2,668,629	36,408	298,377	895,131	3,729,229		1,086,360	
\$14,000 under \$15,000	817,810	1,617,876	11,054,738	11.385.195	3,007,203	28,843	356, 225	1,068,675	4,799,227	4,771,307	1,247.331	idi Se
\$15,000 under \$20,000	3,530,547	7,061,094	61,291,483	59,540,671	12,747,478	70.945	1.359.443	4.078.329	23,435,559		4 946 466	
\$20,000 under \$25,000	2,027,671	4,055.342	45,014,283	43,237,912	7,169,364	30,761	684,531	2,053,593	15,173,962		2,538,803	
\$425,000 under \$30,000	917,330	1,834,660	24,892,883	23,370,497	3,298,899	31,217	294,407	883,221	7,966,703		1,085,500	
\$50,000 under \$100,000	179,657	299,314	9,761,592	7,216,406	583,732	30.260	41,798	637,149	2,761,520	6,870,259 2,118,127	165,845	6,838 4,017
\$100,000 under \$200,000	26,084	52.158	3.388.955	2,140,000	102.289	4.589	067 8	25.470	1 128 611		32 × 26	
\$200,000 under \$500,000 \$200,000 under \$100,000	4,611	9,222	1,279,875	527,831	17,254	1,324	1,682	5.046	460,712	217,935	6,266	
\$1,000,000 or more	148	1,008	331,465	78,927	1,885	176	198	594	130,877	36,228	765	974 35
wable returns, total												
	13, 197, 538	25,395,076		219,675,073	45,989,982	532,761	5,457,526	16,372,578	88,136,855	84,228,714	19.482,786	141.866
no dajustru gloss income \$1 under \$1,000	274	548	-26,154	14,735	1,016	32	4	132	-10,430	2,153	184	7
\$1.000 under \$2.000	,					1			' '		1 1	₹e
\$4.700 under \$1,000	3,409	6,818	9,654	10,696	6,818	ı	(*)	3	(*)	€	£	
\$4,000 under \$5,000	163.569	327.138	280,674	270,246	181,082	6.413	107 717	140,955	174,659	176,170	113,257	rns Š
\$5,000 under \$6,000	261 924	523 848	1 448 283	1 370 928	783 813	27 67	14.2 9.35	721,020	790 450	207 702	630 603	
\$6,000 under \$7,000	327,502	655,004	2,136,173	2,034,660	1,066,482	38,386	183,677	551,031	1.193.855	1.152.140	605.027	
\$7,000 under \$8,000	373,053	746,106	2,821,898	2,740,477	1,283,909	17,864	205,683	617,049	1.537,571	1,511,166	693,437	
\$9,000 under \$10,000	566,375	1,132,750	5,398,696	5.259.893	2,123,728	28.397	311.637	977,819	2,204,854	2,163,216	1 097 368	90.594 9.760
\$10,000 under \$11,000	592,438	1.184.876	6.229.711	6.127.188	2, 199, 419	18.232	303.842	911 526	3 191 209	3 131 981	1 117 172	
\$11,000 under \$12,000	667,383	1,334,766	7,680,112	7,496,665	2,414,994	21,043	326,573	979,719	3,755,082	3,707,587	1,210,048	
\$13,000 under \$14,000	815,507	1,473,468	9,212,642	9,067,908	2,660,610	36,408	356,738	884,214	3,684,020	3,643,223	1,055,247	3,541 195, 105
\$14,000 under \$15,000	806,876	1,613,752	11,706,312	11,356,141	2,830,073	26,795	315,218	945,654	4,559,509	4,486,943	1,164,536	
\$15,000 under \$20,000 520.000 under \$25,000	3,525,992	7,051,984	61.218,040	59,414,960	12,723,212	70.945	1,358,383	4,075,149	23,417,710	23,010,906	4,941,538	
\$25,000 under \$30,000	915,874	1,833,748	24,880,306	23, 356, 617	3.296.902	30,761	294 344	2,052,936	15,169,471	14,657,106	2,537,896	
\$30,000 under \$50,000 \$50,000 under \$100,000	694,593	1,389,186	25,215,350	22,606,725	2,548,597	30, 260	212,171	636,513	7,654,337	6.860,155	796, 250	CO
\$100,000 under \$200,000	165, 641	10/5.862	9,736,529	7,199,321	582,404	17.488	41,727	125,181	2,755,791	2,116,342	165,559	
\$200,000 under \$500,000	4,580	9,150	1,270,748	2,132,320	101,946	1 318	8,466	25,398	1,124,617	724,396	32,750	
Sour, oud under \$1,000,000 \$2,000,000 \$1,000,000 or more	667	966	327,930	77,543	1,871	173	195	585	128,968	35,988	757	29
tal nonteasity a recurrent	2	267	401,000	41,339	900	16	19	183	118,965	20,234	526	23
זמנסן וומורסעקסוב ובנתנוף יייייייייייייייייייייייייייייייייייי	671,584	1,343,168	2,077,527	2,964,163	2,880,751	131,077	317,373	952,119	1,031,946	1,378,014	1,353,649	40,544
All returns, summary———————————————————————————————————												
Returns \$5,000 under \$10,000	2,116,629	1,528,002	1,823,965		7.564.836	170,361	399,978	1, 199, 934	1,144,209	1,467,730	1,339,175	49,005
hetutns \$15,000 or more	3,636,021	7,272,042	46,053,589	45,010,373	13,205,429	131,449	1,603,706	4,811,118	20,070,926	19,822,159	5,845,798	31,973
	112.3004	14, 104, 744	01/,104,1/1	_	616,474,02	186,821	2,602,993	6/6,808,7	58,838,933	55,316,735	9,574,077	686,44

Table 1.22 -Number of Forms W-2 Filed by Marital Status and Size of Adjusted Gross Income-Continued	
Income-	:-
d Gross	lars]
Adjuste	ands of do
0	thous
and Size	nts are in
tal Status and Size of A	money amour
Marital	samples-
W-2 Filed by A	tall figures are estimates based on samples money amounts are in thousands of dollars
W-2	milsa
Forms	ilgures are
r of	A11 s
-Number of For	*
.22	
Table 1	

											1	ndiv	idu	ial F	Retu	rns/	197	4		Re	etur	ns	File	ed a	nd S	our	ces	of	Inco	ome					
4000	Sucindinara	of over	(72)	23,139	Z	1447	204	146	677	4,536	4 4/	1,66n	213	2,053	135	6.03	J ~	22,422	-			140,1	149	4,538	' '	1,566	1,391	2,053	i i	100	7 0	ŗ	1	1-1-7	
Member of	6	Total	(71)	6,724,054	4,744	55,148	150,832	288.579	446,938	315,446	362,915	430,291	348,975	561,350	93,674	10,-405	54.5	5.0°C191'4	9		46,017	217 66.1	393, 390	312,023	361,745	40,291	1,307,720	541,770	24,45	10.11	15.	7.		1,451,714	
Calarias	and wages	Form W-2	(70)	25,170,573	22,224	29,858	132,972 218,961 359,520	528,136	877,133	1,243,284	1,178,165	1,570,707	1,531,325	3,329,552	875,702 394,645	275,979	40,921 57,334	14,517,491	2,676	P 1	11,763	6.30 26.3	811,304	1,241,686	1,174,772	1,570,707	6.24 .104	3,324,182	767.7	272,623	7				
Adimerod			+ (69)	25,572,555	-44,116	28,393	121,301 163,701 347,044	509.298	865,513	1,252,148	1,195,133	1,653,504	1,526,645	6,240,889 3,405,838	446,645 446,645 470,611	3+1,679	103,243	25,073,496	. 50'9-		65,588	657 187	794,840	1,755,535 1,250,536	1,192,584	1,553,504	4,326,616 6,290,345	3,405,705	946,378	354 452	123, 113	450°657	ole, i h	1,5 1,5 1,5 1,5 1,5 1,5 1,5 1,5 1,5 1,5	+
	Number of	-	(68)	11,844,754	7,901	97,125	266,791 284,255 469,627	552.643	833,847	632,488	664,827	782,012 682,391	627,059	937,936	156,301	17,504	1,149	11,321,166	153		118,855	526,765	777,456	628,312 792,694	663,607	782,012	2,173,649	937,876	156,249	17,469	1,149	424,582	1,130,222	2,656,670 3,450,390 3,607,488	
	Number of	+	(67)	1,969,772	1,403	17,020	46,123 45,933 76.883	92,342	132,499	99,615	113,630	132,355	105,372	154,417	26.567	2,690	156	1,828,069	2.2		18,426	27, 460	122, 330	98,959 132,571	113,341	132,355	365,937	154,411	26,554	2,683	154	141,203.	148,20	593,752 593,752 603,083	
exemptions	1	or over	(99)	658,64	44.7	149	4,680	5.636	7.022	149	1 40.	5,332	3,336	2,862	1,796	764	36	37,241		4	1 1 2	~, 239 5.63a	2 000	2,830	1 298	1,332	5.534	1,562	1,752	707	£ 6-	÷.	863.5	15,637	
Number of exe	5	Total	(65)	8,303,593	27,001	13,624	139,332 181,165 225,432.	244,232	314,553	548,030	562,248	430,465	457,452	857,805	216,562	14,11.7	344	. 444, 844,	* -		43,686	176 894	242,947	547,861	541,655	427,134	1,902,504	347,727	215,440	14,141	344	n03,746	289,100	1,687,624	-
Salaries	and wages	Form W-2	(64)	33,254,580	73,570	11,005	124,393	417,842	626,159	1,494,880	1,661,801	1,658,661	1,980,717	5,022,575	1,792,917	319,589	21,799 14,048	32,500,088	÷-		102,86	070,061	600,334	1,462,932	1,635,580	1,637,611	5,727,602	5,022,070	1,780,413	314,077	21,744	76+145	705,545	4,506,545 8,434,191 19,108,299	
Adjusted	or	- +	(63)	34,194,906	-71,004	7,580	108,945 169,126 286,487	408,653	622,292	1,506,078	1,669,947	1,783,191	1,979,724	5,161,476 2,161,476 2,441,285	1,978,079	484,647	61,105	3,674,132	+)		58,777	340 070	596,325	1,475,408	1,645,946	1,648,593	1,979,000 8,899,262	5,161,182	356,800	+83,155	61,105 55,318	950,250	565,620	4,512,905 8,946,271 0,224,709	
A	Number of Forms W-2 ' in	+	(62)	9,561,388	23,948	22,092	175,972	296,252	377,568	713,508	636,720	5.15,080	545,456	936,552	219,428 53,876	14,720	375	. 98b 44			63,536	747 064	461,916	541,600	627,548	528,416 524,208	343,424	4 th, 500	15,705	2.6.11	11.1	574,165	17.1568	2,298,384 2,889,840 3,678,336, 2	
-	Number of N		(61)	2,390,347	5,987	5,523	48,428	74,063	94,392	178,402	159,180	133,770	130,489	234,138	54,857	1,620	7. 1.	2 244,686			15,884	45,131	90,479	174,857	156,887	132,196	520,143	234,125	54,69.	1,668	41.	143,661	173,457	574,721 722,460 919,209	- :
	Size of adjusted gross income			All returns, total	No adjusted gross income	\$1,000 under \$2,000.	21,000 under 31,000. \$3,000 under 34,000. \$4,000 under 35,000.	\$5,000 under ?0,000.	S6,000 under 57,000. 57,000 under 58,000	88,000 under 59,000. 89,000 under 310,000.	\$10,000 under \$11,000	\$12,000 under \$13,000 \$13,000 under 314,000.	14,000 under 315,000.	12 July under 12, July 18, 25, 100. 25,	330, film ander 550, film 350, film ander 100, tittl	\$100,000 inder \$200,000.	SSOD,OUG under *1,000,000. SL,000,000 or mote.	faxable returns, total	No adjusted grown facome	000 under	2 (fill) under 3,000.	NS 000 ander % MH)	shiping maker a pan	4, 1000 under 1, and , 54, 1000 under 11, and ,	\$47,809 under 211,000.	500	315,000 ander 29,000.	7.2. (100 under 3. ,000). 325.000 under 30.000.		Legalor esta pungant.	set, to under allowing	of all solves de for the	All cectors, summon . Estate adder spake	Further Spring under 21, diff. Relation 3D's office under 22, diff. Relations (15,000) or one	the section of the second section in the second of the contract of the second section is the second section of

Table 1.23 —Joint Returns With Salaries and Wages on Form W-2: Number of Returns by Size of Husband's and by Size of Wife's Salaries and Wages

[All figures are estimates based on samples]

Number of Peturns		Numt (er of retim	s by size o	f wife's al	aries and we	uges			
hy size of Highands calastes and Mages	Total number of returns	No salaries or wages	\$1 under \$1, *	\$1,000 under \$2,5%	\$2,000 under \$3,000	\$3,300 under \$4,70	\$4,000 under \$4,000	\$5,000 under \$6,000	\$6,000 under \$7,000	\$7,000 under \$8,000
	(1)	(2)	(3)	(4)	(5)	re1	(7)	(8)	(9)	(10)
Cotal number of returns	₹8, 473, 471 2,480,980	17, -91, =4=	3,448,115 318,657	2,547,844 281,417	2,227,218 256,104	2,109,524 228,537	2,116,366 252,215	2,016,799 241,524	1,08c,493 173,328	1,450,080 149,95
11 under \$1,000 11,000 under ₹5,000 25,000 under ₹4,000 35,000 under ₹4,500	1,510,457 690, 50 988,224 858,+14 1,237, 88	455,586 422,244 476,364 386,687 545,777	42,257	5.,717 00,141 03,636 05,430 48,915	44,128 50,357 52,471 70,389 89,539	54,776 54,767 54,164 50,847 71,231	35,862 49,466 34,846 83,958	37,151 32,115 51,438 37,241 63,217	40,085 42,581 17,569 28,725 49,959	41,07 19,09 20,38 34,55 26,38
5,000 under \$F, **0	1,5 6,768 1,7 7,172 2,0 7,262 2,274,369 2,4 44,426	1, 154, 77 705, 174, 176, 176, 176, 176, 176, 176, 176, 176	173,591 141,635 186,850 194,894 204,500	118,198 125,539 154,621 160,730 140,661	104,204 128,776 131,256 110,546 153,520	107,189 128,587 132,449 168,683 143,351	110, 948 130, 135 147, 146 142, 650 169, 739	43,399 112,499 157,150 146,887 162,635	53,552 88,710 106,887 138,872 122,741	36,32 45,16 83,46 104,31 103,53
10,560 under 125,70 15,300 under \$6 ,50 20,500 under \$6,70 55,500 under 참60,70 110,000 or more.	11,7%,111 c,7%,1%, %,7%,310 %,7%,10 44,614	6,37,041 7,391,471 1,391,471 210,700 35,718	274,848 44,794 227,727 11,067 1,104	7°1,108 %7,744 165,184 340 874	618,476 264,246 123,530 4,177 104	577,867 214,347 113,216 3,218 615	601,014 18,600 98,104 2,712 433	540,204 211,730 79,644 3,526 430	549,430 184,283 76,105 3,144 412	521,56 192,41 69,40 2,00 43
				N	aber of ret	rns b, size	of wife's:	alaries and	wagesconti	nued
Number of Beturns hy size of Hustanis calaries and wages				\$H, w. under \$G, ww	\$4,200 .nder \$1,300		\$15,000 under \$20,100	\$20,000 under \$50,000	under	\$100,00 Or mo:
				(11)	(12)	(13)	(14)	(15)	(16)	(17)
otal number of refurnso saluries or vages					842,53 107,982	227,151	238,181 37,871	55.792 15,804	1,918 330	34
81 under \$1,50. 1,000 under \$2,600 25,000 under \$4,600 55,000 under \$4,				15, 65 24, 65 15, 74	14,287 20,665 12,157 15,055 11,424	34,342 27,455 25,007 23,288 34,483	6,173 3,766 1,856 (*) 6,588	(*) 1,939 (*)	(*) (*) (*)	(*) (*) (*)
5,000 under \$1,700 c,500 under \$7,700 7,000 under \$5,500 8,000 under \$1,500 9,000 under \$1,500				₩,13% +1,503 +7,717	12, 747 23, 758 45, 221 141, 384 143, 585	24,304 54,564 44,566 52,571 82,488	5,632 (*) 2,890 *,850 1,657	745	183	(3)
10,000 onder \$15, 15,000 under \$0,000. 20,000 under \$57,000.				151,937 54,047	5.4,855 137,357 51,919	5.0,440 267,963 174,169 7,701	65,906 45,188 44,315 2,518	7,080 8,677 14,184 3,313	218 245 216 400	(*)

^(*) Estimate is not shown separately because of small number of sample returns on which it was based. However, the data are included in the appropriate totals.

Toble 1.24 — Joint Returns: Husband's Woges as a Percent of Total Form W-2 Woges by Size of Adjusted Gross Income

[All ligures are estimates based on samples--money amounts are in thousands of sellare]

		All joint	returns	I		Returns with a	ge exemptions	
Selected items by adjusted gross income	Number of reforms	Adjusted gross income less deticit	Salaries and wages from Form W-2	lotal income tax	Number oi returns	Adjusted gross income less delicit	Salaries and wages trom Form W-2	Total Income tax
	11	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All Adjusted Gross Income Classes		. (2)				+		
Joint returns, total	94,226,527	083,291,514	519,136,491	95,971,271	4,319,849	51,880,641	17,007,943	8,091,570
Joint returns with salaries and wages from Form W-2, total	38,978,971	612,642,485	559,136,495	84,388,920	2,161,154	27,510,383	17,007,943	4,416,725
Husband's wages as percent of total Form W-2 wages:				. 120 061	1117 513	5,229,874	2,841,11	550.507
Zero. Under 10 percent. 10 under 25 percent. 25 under 50 percent.	2,420,980 2/4,103 -460,755 1,476,815	26,788,822 2,934,469 4,677,905 29,337,046	12,558,680, 2,195,261 3,898,382 27,775,916	3,320,851 331,962 539,326 3,870,163	607,563 31,719 67,704 122,600	349,564 719,252 1,414,136	262,389 543,336 1,101,178	42,565 76,780 171,333
50 under 75 percent	8,392,464 5,998,185 1,493,54 17,481,343	148,984,053 98,626,976 33,205,414 268,287,800	145,678,607 95,195,674 32,042,737 239,791,237	20,896,825 13,264,302 4,527,646 37,637,842	154,558 71,628 19,581 1,087,801	2,553,337 1,407,715 517,222 15,319,53	2,05h,644 1,031,314 360,083 8,811,882	416,836 295,017 125,992 2,737,693
Under \$5,000								
Joint returns, total	4,771,422	9,532,215	10,208,401	175,298	1,394,163	3,707,788	1,318,045	24,414
Joint returns with salaries and wages from Form W-2, total	3,135,717	7,686,257	10,208,901	140,459	625,199	1,270,474	1,318,045	11,856
Husband's wages as percent of total Form W-2 wages: Zero	667,104 41,473 76,403 158,940	1,511,389 124,816 203,222 417,580	1,703,450 133,462 250,555 596,301	22,544 2,022 4,278 5,728	220,974 6,314 11,831 21,357	671,392 20,974 41,104 75,288	495,268 16,470 25,832 58,350	4,795 5 36 351
50 under 75 percent	190,983 239,711 78,135 1,682,968	509,6651 736,736 189,877 3,972,972	799,284 1,016,000 389,136 5,320,713	10,128 14,683 6,214 74,863	22,210 9,316 (*) 325,870	70,626 31,991 (*) 857,146	57,449 30,974 (*) 630,811	299 446 (*) 5,747
\$5,000 Under \$10,000								
Joint returns, total	9,348,455	72,025,207	58,165,582	4,646,669	1,363,405	9,834,394	3,132,136	544,540
Joint returns with salaries and wages from Form W-2, total	7,940,261	61,486,505	58,165,582	4,125,122	650,354	4,782,639	3,132,136	296,220
Rusband's wages as percent of total Form W-2 wages:						,		
Zero Under 10 percent	185,452 125,433 170,473 419,462	5,731,381 958,639 1,270,850 3,242,833	3,846,343 867,304 1,169,147 3,141,822	340,181 67,372 89,785 231,060	212,006 11,863 27,318 53,912	44,466 211,557 419,360	935,890 78,708 171,180 330,330	89,506 7,040 15,276 30,455 16,185
50 under 75 percent. 75 under 95 percent. 95 under 100 percent. 100 percent.	406,451 1,039,757 358,067 4,135,166	7,311,640 8,242,848 2,838,768 31,889,546	7,343,001 8,439,878 2,908,235 30,449,852	568,271 600,649 192,413 2,035,391	32,233 15,669 (%) 296,672	123,613 (*) 2,169,722	111,019 (*) 1,321,658	7,993 (*) 129,436
\$10,000 Under \$15,000								
Joint returns, total	11,629,562	145,730,112	131,073,730	14,456,567	690,931	8,546.954	3,736,558	831,550
Joint returns with salaries and wages from Form W-2, total	10,884,226	13n,624,211	131,073,730	13,662,694	401,798	5,008,671	3,736,558	507,680
Husband's wages as percent of total Form W-2 wages: Zero Under 10 percent 10 under 25 percent 25 under 50 percent	441,344 6,247 112,972 536,769	5,370,188 792,471 1,365,983 6,690,554	2,992,090 641,971 1,236,690 6,421,076	505,304 84,693 143,351 717,629	42,394 8,285 16,099 19,524	101,835	664,176 88,871 172,798 196,091	111,290 10,769 20,783 27,208
50 under 75 percent	2,112,407 1,734,516 647,058 5,239,413	26,941,106 21,857,205 8,162,928 65,443,775	26,951,297 21,723,714 8,164,501 62,942,391	2,915,389 2,191,373 792,377 6,312,629	40,170 22,410 9,621 193,295	284,946 125,010	477,773 243,678 120,429 1,772,743	53,403 30,659 14,420 239,148
\$15,000 or More								
Joint returns, total	lh,426,588	456,003,980	359,688,282	76,692,737	871,350	29,771,505	8,821,204	6,691,065
Joint returns with salaries and wages from Form W-2, total	17,013,267	406,845,512	359,688,282	66,460,645	485,803	15,948,600	8,821,204	3,600,969
Husband's wages as percent of total Form W-2 wages Zero Under 10 percent 10 under 25 percent 25 under 50 percent	527,080 42,950 80,907 861,644	14,175,864 1,056,543 1,837,849 18,966,080	4,016,796 552,525 1,241,990 17,616,718	2,452,823 177,876 301,912 2,915,747	76,189 5,257 12,456 27,807	132,290 267,609 663,982	173,526 516,406	344,917 24,751 40,686 113,320
50 under 75 percent	5,183,123 2,984,201 910,066 6,423,296	114,221,642 67,590,187 22,013,841 166,981,506	110,585,025 64,016,083 20,580,865 141,078,281	17,403,036 10,457,597 3,536,694 29,214,959	59,945 24,233 7,952 271,964	967,159 385,031	1,341,783 645,644 233,051 5,086,670	346,950 255,919 111,064 2,363,362

^(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals. HOTE: Detail may not add to total because of rounding.

Table 1.25 -heturns With and Without Presidential Campaign Fund Checkoff: Response Boxes Checked by Marital Status and Size of Adjusted Gross Income

[A]] figures are wetimated to d of samples]

					Ind	lividual R	eturns	s/1974 •
	one "Yes" and one "H" box	(E)	342,184	1,574 8,757 10,500 10,500 7,507 7,507	77,77 (7.38.4) 24,981 (17.28.4) 17.29.5	77,46- 11,65- 11,45- 1,648	E 1	25,25 173,25 18,53 18,93 52,03
;	Twc "No" boxes cherked	(8)	17,016,422	487,795 77e,531 1,147,14° 1,545,408 1,111,557	1,777,22k 1,737,21 1,177,821 1,-72,123 1,150,772	1,71, 1.00 735,3-5-5 607,11- 724,505 44,5350	9,500 10,000 10,	1, 855, 540, 7, 752, 477 4, 774, 404 7, 451, 789 5, 791, 52.
Musker . F joint returns with	Pro "Yes" boxes checked	(1)	12,242,552	17.4.7Pe 20.6.7Pe 27.4.2.4 18.4.9.11 11.0.4.4.0.1	1,175,75t 1,5e,432 1,1×,447 1,7,5,01	1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1	23.5 33.5 33.5	817, 771 2, 303,078 3, 142, 402 8, 171, 411 3, 251, 892.
Mer . F Joir	One "No" box checked	()	+27,74n	24,711 145,447 147,459 174,738	58,891 135,73 7-1,73 8-1,25	12 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	47 t- 1	14,48 14,48 158,003 17,75 74,783
Mus	One "Yes" box checked	(5)	575,472	14,546 111, 01 127,427 701, 01	24,45,8 12,5,1 12,1 11,1 21,9,1		izk a	78,377 11c,c43 117,c4 117,c4 11-,234
	No boxes checked	(7)	12,534,254	541,611 764,1833 1,1°4,170 1,1°4,170 1,190,7°4	1, 366, 236 1, 376, 436 1, 5,6, 31 1, 5,6, 31 1, 2,2, 3, 3	1, 3,6,2,10 2,2,4,2,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4,4	8, 472 1,027	1, 115, 547 7, 118,004 7,370, 954 2,518,550 2,781,554
with	One "No" box checked	()	11-,488,314	12 72 12 12 12 12 12 12 12 12 12 12 12 12 12	12 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	00000000000000000000000000000000000000	17. T.	4,784,040 4,18,045 1,18,19,1 1,19,19,1 1,19,18,7 1,19,18,7
Number of nonjoint returns with-	une "Yes" box checked	(3)	19, 142, 1000	1,817,441 1,85,347 1,456,464 1,71,1	171,234 495,825 2747,825 110,73	17.7.1 19.05 17.7.1 15.05	<u>6</u> 4	1,714,11 ,151,615 1,414,615 1,414,615 227,11
Number of no	No boxes thecken	(1)	12,782,440	5,825,e01 5,44,901 5,104,134 1,523,700 1,533,700	74,117 21,671 22,13.	11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1, 1, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2,	7,4 (1,7) 7, 7, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,
	Shie Of adjusted gress inverse		D. d. s. j.	100 ter 12,100 82,00 under 참,100 84,00 under 참 (4) 84,00 under 참 (4)	19. ** unker 102.** 112.** vinter 104.** 114.** unker 10. ** 115.** unker 10. **	\$\$X.70 ander \$%_teV. \$\$X.70 ander \$%_teV. \$\$X.70 ander \$%_teV. \$\$X.00 under \$\$X.00. \$\$X.00 under \$\$X.00.	ຊີລີດ,ກປບ under ຊື່ນປ _າ ທູນ ສັນປຸນປີ under k <u>i,</u> ປີທາ,ກປະ ຄົນປຸນປີ or more	All return's summery: Returns Wilcot under Ru-000. Returns Microt under Ru-000. Returns Microt under Ru-000. Returns All-000 under Ru-000.

Deductions and Exemptions

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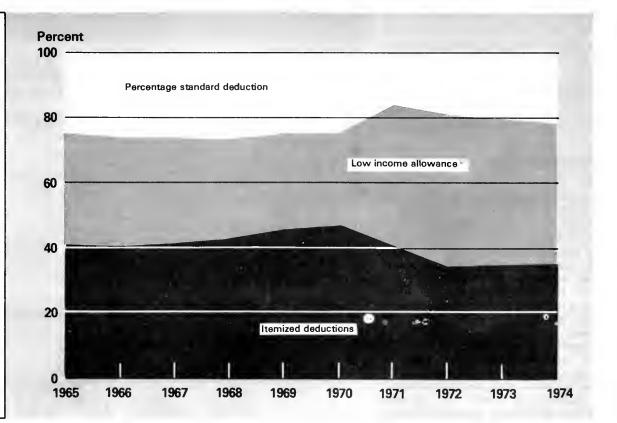
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Chart 2A

Distribution of returns by form of deduction 1965-1974

*Minimum standard deduction prior to 1970.



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Introduction

Data presented in this section cover the deductions from adjusted gross income available to taxpayers filing individual income tax returns. These deductions were used to arrive at taxable income and included the \$750 for each personal exemption. Adjustments to gross income to arrive at adjusted gross income are discussed in section 1, Returns Filed and Sources of Income.

Deductions From Adjusted Gross Income

Personal deductions from adjusted gross income could either be itemized or taken in the form of the standard deduction. The standard deduction itself could take two forms: the "low-income allowance" and the "percentage standard deduction," both of which are discussed in greater detail below.

Details on the form of deduction claimed are shown in table 2A and chart 2A, while information on types of itemized deductions is shown in chart 2B and tables 2.6-2.13.

Slandard Deduction

For tax year 1974, for all taxpayers except married persons filing separately, the standard deduction was 15 percent of adjusted gross income, but never more than \$2,000 or less than \$1,300. For married persons filing separately, the deduction was again 15 percent of adjusted gross income, but the limits were set at \$1,000 and \$650, respectively. The lower limit of \$1,300 (\$650 for married persons filing separately) represented the lowincome allowance, i.e., a minimum amount of deduction allowed any one taxpayer. Most taxpayers received the benefit of whichever was the more advantageous of these two forms of the standard deduction. If adjusted gross income was less than \$10,000, the taxpayer determined the income tax from the "tax tables" into which was built the larger of the percentage

Table 2A.—Form of Deduction and Size of Adjusted Gross Income, 1973 and 1974

Form of deduction and size of adjusted gross income	Nur	Number of returns		Adjusted :	Adjusted gross income less deficit	s deficit	Avera income l	Average adjusted gross income less deficit (Dollars)	llars)		Deductions	
	1973	1974	Change, 1973 to 1974	1973	1974	Change, 1973 to 1974	1973	1974	Change, 1973 to 1974	1973	1974	Change, 1973 to 1974
	(1)	(2)	(3)	(7)	(5)	(4)	(7)	(8)	6	(10)	(11)	(12)
ALL RETURNS												
Total	869,693	83,340	2,647	827,148,337	905,523,258	78, 574, 921	10,250	10.865	615	180.644.610	145 181 755	591 188 71
Under \$5,000. \$5,000 under \$10,000. \$10,000 under \$15,000. \$15,000 or more.	27,038 20,582 15,804 17,269	26,767 20,587 15,670 20,317	-271 5 -134 3,048	60,591,170 151,747,280 195,418,252 419,391,635	58,769,715 152,018,321 194,265,937 500,469,265	_	2,240 7,372 12,365 24,285	2,195 7,384 12,397 24,633	12 12 32 348	34,637,916 33,398,635 37,914,884 74,698,175	34,647,002 33,614,378 38,100,258 89,119,137	9,086 215,743 185,374 14,420,462
RETURNS WITH ADJUSTED CROSS : HITAGE												
Total	6	773 00		200		4						
Under \$5,000	1,311	1,257	1,51/	486,287,027	244,347,997	976,090,80	17,338	18,412	1,074	107,035,267	119,406,419	12,371,152
\$5,000 under \$10,000. \$10,000 under \$15,000. \$15,000 or more.	5,771 7,706 13,260	5,469 7,340 15,498	-302 -366 -366	44,945,535 96,136,414 340,406,545	42,624,712 91,850,173 405,146,884	-2,315,823 -4,286,241 64,742,339	7,788 12,475 25,672	7,794 12,513 26,141	38 38 74	14,129,650 23,357,054 66,702,424	23,122,136 23,122,136 79,504,537	-243,066 -234,916 -12,802,113
Standard Deduction Total												
Total	52,202	53,230	1,028	344, 366, 235	366,455,193	22,088,958	965.99	988,9	288	73,614,342	76.074.357	2.460.015
Under \$5,000. \$5,000 under \$10,000. \$10,000 under \$15,000.	25,283	24,964 15,118 8 330	307	106.801,746	59,328,419		2,345	2,376	31, 24, 27, 27, 27, 27, 27, 27, 27, 27, 27, 27	31,791,777	31,753,842	-37,935
\$15,000 or more.	4,009	4,818	809	78,987,090	45,322,401	16,335,311	19,700	12,294	83	7,995,750	14,9/8,121 9,614,600	420,291 1,618,850
Low-income allowance		6										
***************************************	30,248	36,258	10	133,618,653	135,282,183	1,663,530	3,686	3,731	57	46,249,842	46,531,443	281,60
under 35,000 25,000 under 510,000 510,000 under 515,000 315,000 or more.	24,975 11,263 8	24,811 11,443 3	-164 180 -5	58,280,563 75,171,708 89,229 77,153	58,685,591 76,522,343 38,291 35,958	405,028 1,350,635 -50,938 -41,195	2,333 6,674 11,583	2,365 6,687 12,237 26,132	32 13 654 2.488	31,642,324 14,601,240 4,044 2,234	31,657,539 14,870,138 2,032	15,215 268,898 -2,012
Percentage						,						
Total	15,953	16,972	1,019	210,747,581	231,173,010	20,425,429	13,210	13,621	411	27,364,500	29,542,914	2,178,414
Under \$5,000.	309	153	-156	1,014,998	642,828	-372,170	3.287	4.205	816	149.453	. 04 303	-53 150
\$5,000 under \$10,000. \$10,000 under \$15,000.	3,548	3,675	127	31,630,038	32,866,266	1,236,228	8,914	8,943	229	4,667,745	4,857,656	189,911
\$15,000 or more	4,006	4,817	811	78,909,937	95,286,443	16,376,506	19,697	19,782	88	7,993,516	9,612,866	1,619,350
Returns with no adjusted gross income	777	975	102	-3,504,924	-5,279,932	-1,775,008	-7,901	-9.673	-1.772	•		

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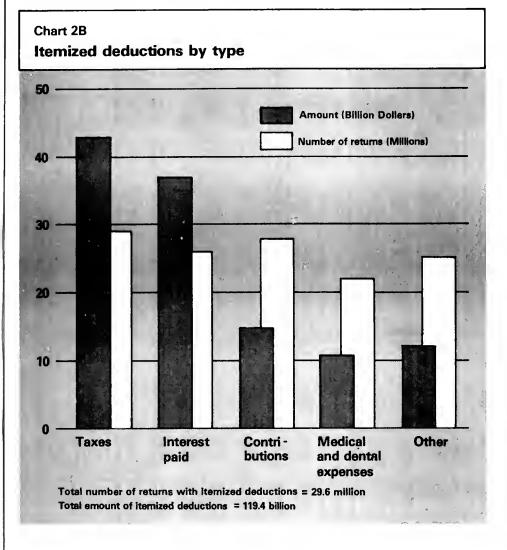


Table 2B.—All Returns: Income and Tax, by Number of Exemptions Other Than Age or Blindness

[All figures are estimates based on samples--data are in thousands]

			Average	Tot	al income ta	X
	Number of returns	Adjusted gross income less deficit	adjusted gross income less deficit (Dollars)	Number of returns	Amount	Average total income tax (Dollars)
	(1)	(2)	(3)	(4)	(5)	(6)
Number of exemptions other than age or blindness,						
total	83,340	905,523,261	10,865	67,335	123,607,102	1,835
One	32,740	172,014,866	5,253	22,276	22,212,243	997
Two	18,878	244,619,577	12,958	16,579	37,416,781	2,256
Three	10,903	151,863,626	13,928	9,879	21,093,383	2,135
Four	10,233	162,921,370	15,920	9,374	21,681,876	2,313
Five	5,768	96,666,898	16,757	5,149	12,528,174	2,433
Six or more	4,817	77,436,920	16,074	4,077	8,674,641	2,127

NOTE: Detail may not add to total because of rounding.

standard deduction or the low-income allowance. However, a married person filing a separate return had to use the same form of the standard deduction as his or her spouse, and certain dependents with unearned income had to limit their standard deduction to the amount of their earned income. (See also "Returns with Standard Deduction or with Itemized Deductions" in section 6, Explanation of Classifications and Terms.)

Itemized Deductions

In lieu of taking the standard deduction, a taxpayer could also itemize eligible taxes (for example, real estate and State and local income taxes), medical expenses, interest expense, charitable contributions, and other eligible expenses incurred during the year. In the case of a married couple filing separate returns, if one of the spouses claimed itemized deductions, the other had to do so as well, and in some cases, this may have meant claiming no deductions where one spouse claimed all the deductions. See "Returns with Standard Deduction or with Itemized Deductions" in section 6 for a description of the classification of these returns.

Exemptions

In the computation of taxable income, each taxpayer was allowed one exemption of \$750 for himself or herself. On a joint return, the husband and wife could each claim an exemption, even if only one had income. Additional \$750 exemptions could be claimed by both taxpayer and spouse for blindness or for having attained the age of 65. A married person filing a separate return, but whose spouse had no income and was not the dependent of another taxpayer, could also claim the regular as well as the age and blindness exemptions to which that spouse was entitled. In addition, one exemption could be claimed for each qualified dependent (defined in section 6). The types of exemptions claimed are detailed in tables 2B, 2C, 2.14, and 2.15.

Table 2C.—Exemptions by Type, 1973 and 1974

[All figures are estimates based on samples--data are in thousands]

	197 3	1974	Change, 1973 to 1974
	(1)	(2)	(3)
All exemptions:			
Number of returns	80,693	83,340	2,647
Number of exemptions	209,753	215,051	5,298
Amount of exemptions	157,262,526	161,263,839	4,001,313
Taxpayers' exemptions:			
Number of returns	80,693	83,340	2,647
Number of exemptions	124,548	127,744	3,196
Age exemptions:			
Number of returns	7,119	7,371	252
Number of exemptions	9,197	9,583	386
Blindness exemptions:			
Number of returns	152	137	-15
Number of exemptions	161	139	-22
Dependents' exemptions:			
Number of returns	34,018	34,964	946
Number of exemptions	75,846	77,585	1,739

NOTE: Detail may not add to total because of rounding.

Table 2.1 —Returns With Itemized Deductions: Sources of Income by Marital Status

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Courses of Fernand Asia	All returns	rns	Joint returns of husbands and wives	turns of and wives	Separate returns of husbands and wives	returns of and wives	Returns of heads of households	heads	Returns of surviving spouses		not heads of households or surviving spouses	gle persons households spouses
COAL OF THE STATE	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	9	(2)	(3)	(4)	15)	(4)	(7)	(8)	16)	(10)	(11)	(12)
Adiusted Kross Income ly -> defilit	29,564,363	144,348,000	24,563,581	482,844,268	593,008	6,490,350	1,405,624	15,795,195	27.24	1,040,245	2,924,922	36,127,936
Salarles and Wages	26,568,270	810,875,018	22,589,702	805,520,860	528,045	5,471,506	1,325,479	13,650,574	64,543	728,045	1. 1. 1. 1. 1.	24,037,384
Business or profession. Net profit. Net loss.	3,077,047	32,779,440	2,826,446	30,607,666	32,111 10,801	233,826	59,962 24,052	542,550	4,234	39,449	154,294 73,60×	1,355,949
ren. KRE profit.	336,452	4,323,678	317,839	4,174,962	1,161	10,418	2,642	15,992	(*)	€ €	13,720	110,671
Patiner9Ulp: Net profit. Net loss.	985,464	14,482,654	869,252	13,131,806	12,502	967,993	14,392	138,730	639 859 3	15,849	88,674 52,665	1,096,776
Small bustnes: .usp.rarion: Net profit. Net lovs.	251,883	1,340,683	229,061 136,557	3,035,932	7,444	36,197	3,707	35,540	6977	12,485	16,222	220,429
Sales of capital acsets Tet gain. Vet loss.	3,035,409	10,858,406	1,542,406	9,211,748	31, 490	110,584	85,509 +8,819	231,706	8,076	24,364	367,728	1,274,004
Solit of property gebes than capital assets: Het gallin Yet loss	272,078	687,052 338,426	251,339	522,551 244,332	3,321	7,174	7 £	6,529	17	3.64	13,741	4 F. C. 3 3.7 F.
Olvidends in adjustry gross in mak	5,163,724	16,490,30h	4,063,096	12,054,970	71,729	24b, h52	172,435	4-7-6044	18, 30.	50.447	438,159	4,147,503
(uterest rerejvod	19,526,815	23,143,275	16,558,962	14,021,867	270,162	267,062	625,400	579, 13	+156*09	-	1,010,841	-1 5 m + 1 m 2
Pensions and annulties in adjusted give factor	2,041,805	8,475,696	1,634,452	1,,436,150	26,313	128,427	33,-35	74,17	14,294	F. L. A. L.	113,311	1,2+4,13.
nts. Wet Incom. Net loss.	2,000,684	4,773,056	1,046,905	3,706,623	28,481	30,026	58,207 80,153	137,550	5,109	13,445	263,482 205,447	134,109
Res dities: Net income. Net loss.	322,501	1,231,243	248,171 16,146	415,337 34,064	5,622	8,884	667*(+)	55,962	1,4.4	4,264	59,785 1,880	246,791 10,791 10,791
Satates and trusts Net Hinnie Net Hinnie	399,347	1,885,837	276,918	1,115,439	47.6	12,020	13,617	96,296	1,626	15,514	106,242	1,759
Stite Encome tax tefunds	7,622,048	1,268,952	6,081,017	1,114,970	946,186	12,146	317,030	47,663	22,450	3,850	505,365	90,322
AlthouxAlthoux	*****601	285,645	23,873	35,152		(*)	66.4165	168,528	*	(*)		77,323
Other Income (net)	2,266,407	1,958,784	2,008,375	1,685,512	24,711	18,905	61,586	86,919	2,315	3,208	168,010	164,239
a June the most fire	5.372.474	9,228,024	4,770,432	8,346,286	150,74	104,110	e	220.417	T TC		444	550,09h

Table 2.2 —Returns With Itemized Deductions: Sources of Income, Deductions, and Tox Items by Size of Adjusted Gross Income

[All figures are estimates based on samples-money amounts are in thousands of dollars]

Column	Size of adjusted gross income	Number	Adjusted gross income	Salaries and	d wages	102	Business and	profession		ž	Farm		
Column		returns	Jess	(61088		١ ـ	rit	Net	15.5		ofit		ss
Column				Number of returns	Amount	Number of returns	Amount		Amount	Number of returns	Amount	Number of returns	Amount
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	→	(3)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(01)	(11)	(12)
1,000 1,00	All returns, total	29,564,363	544,348,000	26,668,276	441,975,019	3,077,047	32,779,439	1.032,042	2,311,935	336,452	4,323,678	574,187	2,434,22
1,500, 190, 190, 190, 190, 190, 190, 190, 1	\$1 under \$1,000 \$1,000 under \$2,000	34,902	21,020	12,761	29,225	5,016	9,106	5,163	22,954	€:	€:	1,168	9,374
1,000,000 1,00	\$2,000 under \$3,000	154,057	396,008	93,628	249,590	24,847	58,419	10,394	35,750	•	(4,263	6,93
1,000,000 1,00	53,000 under \$4,000 54,000 under \$5,000	364,355	1,307,919	195,776	708.207	54,344	137,936	19,340	49,653	9.217	23,021	5,956	34,93
1,000, 100 1,0	\$5,000 under \$6,000	749,270	4.134.675	548.162	2.847.756	106 388	363 876	31,166	73 108	8,327	25, 75	13,483	57,513
1,10,10,10,10,10,10,10,10,10,10,10,10,10	\$6,000 under \$7,000	988,689	6,432,000	749,234	4.517.664	120,896	459,146	38,241	89,530	9,925	27,901	26,576	127,75
1,194,785 1,499,785 1,717,586 1,194,680 1,194,681 1,194,785 1,19	\$8,000 under \$9,000	1,253,204		1.091.679	9.023.427	127,594	576,915	41,357	79,877	7,989	28,719	27,451	51,36
1,500,773 1,745,780 1,500,732 1,50	\$9,000 under \$10,000	1,411,988		1,284,094	11,501,676	134,802	856,569	49,619	81,793	11,131	29,946	35,094	121,05
1,000,359 1,000,359 1,000,350 1,00	\$10,000 under \$11,000	1,389,924	14,596,128	1,277,550	12,954,049	143,424	719,000	50,150	83.070	15,020	80,091	28,336	81,374
1,045,171 1,045,174 1,04	\$12,000 under \$13,000	1,447,940	18,110,725	1,436,830	16,709,564	130.420	694,889	56,741	100,640	19,705	36,280	32,079	62,028
1,000 1,00	\$13,000 under \$14,000	1,508,373	20,352,637	1,443,187	18,817,507	125,279	653,814	50,626	74,809	10,710	42,678	28,443	65,95
1984, 20 1984, 20	615 000 ander \$20 000	101,101,101	027,040,12	1,384,501	19, 388, 398	121,055	700.847	51,328	75,375	7,417	51,216	20,502	61,27
1,944,216 1,154,217 1,150,170 22,531,512 1,50,170 22,531,513 1,50,170 1,	\$20,000 under \$25,000	3,982,600	88,549,010	3,794,996	79,919,654	334.408	3,555,128	200,398	303,747	33,796	300 597	106,972	297,176
1,885, 224, 234, 234, 234, 234, 234, 234, 234	\$25,000 under \$30,000	1,969,885	53,552,471	1,843,676	45,919,618	208,879	2,672,041	58,493	119,659	29,589	423,779	29,853	107.02
1,135 1,154,000 1,201 2,144,000 2,144,000 1,150	\$50,000 under \$100,000	1,984,214	73,299,322	1,700,706	52,951,762	355,447	7,810.691	75,239	228,646	53,598	1,181,024	34,501	267,646
1,000 2,105,142 19,000 19,129 19,000	\$100,000 under \$200,000	131,285	17.164.037	100 672	DE 8 847 L	25 376	1 280 982	100	110 331	5 000	1,012,103	20,303	670,602
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13.00 3.00,732.58 25.916.48 431,091,099 2.839.444 31.691,275 930,922 1.999,678 299,726 4,105,338 305,778 1.578 1.359 1.3	\$1,000,000 or more	1,090	2,165,142	2,397	383,121	234	137,330	332	27.501	124	11,503	390	30,927
43.566 113.910 5,690 12.700 1	Taxable returns, total	28, 339, 581	536.732.587	25.916.486	637.091.099	212 988 6	275 199 15	930 922	1 909 178	200 724	000 300 7	011 303	200
13.20	\$1 under \$1,000							***	200.000	071,120	1,100,100	0//1000	1,936,47
13.50 1.155, 260 1.155	\$1,000 under \$2,000	8,307	13,201	2,690	12.706	847	1,572				' '	<u>.</u>	
99, 374 1, 1817, 223 2, 286, 687 1, 286, 687 1, 286, 687 1, 287, 286 1, 287, 288 1, 287, 2	\$3,000 under \$4,000	173.590	113,910	23,510	296,968	3,799	7,618	1,109	3,216	,	•	,	
STATEST STAT	\$4,000 under \$5,000	397,374	1,817,223	289,550	1,237,242	41.770	121,588	16,584	27,071	7,566	14,432	9/6",	19,721
887.284 5.680.055 669.58 61. 3 49.88 15 95.203 347.86 6.570 8.58 6.570 8.58 6.570 8.58 6.570 8.58 6.570 8.58 6.570 8.58 6.570 8.58 6.570 8.58 6.570 8.58 6.570 8.58 6.570 8.58 6.58 6.58 6.58 6.58 6.58 6.58 6.58	\$5,000 under \$6,000	584,858		443,265	2,271,481	68,539	222,340	18,513	31,375	4,157	8,358	8,537	36,833
1,194,948 10,156,941 1,045,548 18,794,301 120,408 574,510 47,710 83,725 8,639 55,635 29,631 1,130,635 11,150,634 11,204,558 11,204,308 122,038 124,048 11,224,048 11,	\$5,000 under \$4,000	872,261	5,680,075	669,877	3,968,815	95,503	347,676	29,423	03,408	4,307	8,543	19,297	52,984
1,300,588 1,254,944 1,254,945 1,129,328 128,458 66,459 67,416 67,945 7,559 75,2495 32,335 32,308 1,500,581 1,500,582 1,500,582 1,500,582 1,500,588 1	\$8,000 under \$9,000	1,194,948	10,156,961	1,045,528	8,598,803	124,686	574,514	47,177	83,762	668.8	35,687	29,401	77,157
1,230,884 1,4,231,128 1,520,932 15,815,804 157,479 66,050 55,139 87,429 17,167 60 034, 27,507 17,157 60 034, 17	610 000 male 611 000	1,3/1,506	13,026,948	1,254,945	11,239,528	128,678	684,589	47,414	67,945	7,559	22,375	32,308	109,756
1,490,501 17,832,726 1,1,514,994 12,724 6,664,687 10,036 10,361 10,361 28,136 27,136 11,440,994 118,134 19,350,493 112,246 6,644,687 10,136 11,440,994 118,134 118,324 118,344 119,349 118,344 119,349 118,344 119,349 118,344 119,349 118,344 119,349 118,344 119,349 118,349	\$11,000 under \$12,000	1,360,843	17,515,227	1,260,552	12,743,134	127,479	670,505	46.430	67,296	12,516	68 084	27,507	71,534
1,437,480 20,202,739 1,446,999 1,446	\$12,000 under \$13,000	1,430,501	17,893,951	1,352,726	16,514,984	127,404	668,686	45,957	70,008	10,381	28,616	29,130	76,601
9,715,01b 11b,577,805 b, 462,197 108,132,894 534,595 3,508,170 198,255 299,520 350,245 30,243 1,94,352 88,333,624 3,798,004 49,817,115 117,412 115,105 35,722 233,113 296,245 1,94,437 1,94,817,115 45,817,115 117,412 117,412 13,106 29,524 422,316 29,722 233,113 296,245 29,744 29,722 233,113 296,245 29,744 29,722 233,113 29,722 233,113 29,722 233,113 29,722 233,113 29,744 29,722 233,113 29,744 20,744	\$14,000 under \$15,000	1,443,668	20,938,783	1,381,334	19,350,823	119,804	635,739	50,501	72,818	10,213	39.224	27,685	57,229
1.996.894	\$15,000 under \$20,000	6,715,616	116,577,805	6,462,197	108,132,894	534.595	3,508,170	198,256	289,550	52,120	396,245	103,181	251,540
1,976,813 73,016,640 1,965,212 52,812,830 153,377 7,730,550 74,332 213,044 53,117 1,166,948 23,189 1,010,028 25,967 106,322 20,032 106,042 26,139 1,010,028 25,967 106,322 26,132 106,049 25,139 1,010,028 25,967 1,026,131 106,028 26,139 1,010,028 25,967 1,026,131 106,028 26,131 106,0	\$25,000 under \$30,000	1,964,897	53,413,968	1,840,979	45,837,315	208.679	3,121,163	117,412	175,105	35,752	293, 153	50,744	145,110
130,585 17,070,588 100,128 7,423,528 7,128 10,100 5,100 1,128 10,100 5,100 1,128 10,100 5,100 1,128 10,100 5,100 1,128 10,100 5,100 1,128 10,100 5,100 1,128 10,128 10,128 10,128 10,128 10,128 10,128 10,128 10,128 10,128 10,128 10,128 10,128 10,128 10,128 1,128 10,128	\$30,000 under \$50,000 \$50,000 under \$100,000	1,976,813	73,016,690	1,695,215	52,812,830	353,377	7,750,550	74.372	213,049	53,117	1,166,918	33,809	249,149
26,104 7,231,625 19,692 2,171,764 4,538 560,151 2,140 172,406 1,132 99,046 1,1981 1,108 1,	\$100,000 under \$200,000	130,585	17,070,568	100,128	7.423.626	25 287	1 775 558	20,782	101 102	5 911	355 979	194.67	£06,472
1,224,782 7,615,412 751,790 4,883,916 237,633 1,088,1788 101,120 402,262 36,726 218,338 18,409 1,256,817 4,721,228 5,220,23 2,862,652 178,814 477,246 70,139 48,823 11,755 48,839,121 4,546,894 46,409,831,139 6,526,817 6,438,439 6,526,817 6,438,438 6,438,431 18,814 477,246 73,438,123 6,438,438 6,438,438 18,931,139 6,438,438 18,931,139 6,438,438 18,931,139 6,438,438 18,931,139 6,438,438 18,931,139 6,438,438 18,931,139 6,438,438 18,931,139 6,438,438 18,931,139 6,438,438 18,931,139 6,438,438 18,931,139 6,438,438 18,931,139 6,438,438 18,931,139 6,438,438 18,931,139 6,438,438 18,931,139 6,438,438 18,931,139 6,438,438 18,931,139 6,438,438 18,931,139 6,438,438 18,931,139 6,438,438 18,931,139 6,438,438 18,938,438 18	\$200,000 under \$500,000	26,104	7,321,626	19,692	2,171,368	4,538	\$60.151	2,141	72,406	1,132	990,66	1,981	77,094
1,224,782 7,615,412 731,790 4,883,916 237,633 1,084,168 101,120 402,262 36,726 216,338 68,409 1,356,817 4,721,228 52,023 2,862,652 178,814 477,246 74,921 207,293 17,755 48,858 33,921 5,468,994 4,458,090 33,995,551 6,948 15,948,245 405,138 6,948,444 4,596,690 72,781,185 72,772 77 77 77 77 77 77 77 77 77 77 77 77	\$1,000.000 or more	1,078	2,137,780	779	214,847	232	171,098	32/ 156	26,831	153	4,215	143	30,352 28,580
1,256,817 4,721,228 .52,023 2,862,652 178,814 477,246 74,921 207,293 17,755 48,858 33,921 5,688,941 4,548,990 33,955,551 n24,163 2,731,158 212,399 426,213 43,111 164,597 146,434 15,498,484 405,146,884 143,646,884 143,646,884 143,646,884 143,646,884 143,646,884 143,646,884 143,646,884 143,646,884 143,646,884 143,646,884 143,646,884 143,646,884 143,646,884 143,646,884 143,646,884 143,646,884 143,646,884 143,646 143,646,884 143,646 143,6	Total nontaxable returns	1,224,782		751,790	4,883,916	237,633	1,088,168	101,120	402,262	36,726	218,338	607'84	475,748
1,256,894 4,271,228 5.52,02 2,662,65, 178,814 47,240 74,921 207,239 17,755 448.858 33,927 5.688,941 4,548,098 31,995,551 78,483 72,731,138 212,399 426,223 45,111 144,597 146,497 15,998,844 40,180,173 6,998,513 81,39,897 145,77 77 77 77 77 77 77 74,130,2 77 77 77 77 77 77 77 77 77 77 77 77 77	All returns, summary.	_											
7.340.13 6.908.513 6.308.513 6.3134.639 6.52.647 3.438.175 2.55.784 4.31.727 7.0 6.51.727 7.0 6.68.844 4.05.66.884	Neturns under \$5,000 under \$10,000	1,256,817 5,468,941	42,721,228	.52,023	33,995,551	178,814	2.731.158	212,399	207.293	17,755	48,858	33,921	149,555
	Returns \$10,000 under \$15,000 Returns \$15,000 or more	7,340,121	91,850,173	6,908,513	83,834,839	652,687	3,438,325	255,784	413,632	63,722	298,791	134,444	377,958

Table 2.2 -Returns With Itemized Deductions: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income-Continued

tigures are estimates based on samples-manney amounts are in thousands of dollars]

<u> </u>	(1) (1) (2) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	7. 559 7. 559	Number of Amount returns (15) (16)	Amount	Number of returns (17)	Amount	Number of returns	Amount	Number of Amount returns	Amount	Number of returns	Amount
Number (Till)	Amo. (1-1) (7, 418 2, 428 7, 259 7, 259 8, 438 8, 438 8, 438 13, 036	unber of eturns (15)	Amount	returns (17)	Amount	Number of returns	Amount	Number of returns	Amount	returns	TINDOPE .
	90	35, 418 12, 622 12, 622 25, 034 33, 559 8, 438 8, 6	(15)		(17)							
	30	336,418 -19,389 -1,262 -7,259 -25,034 -25,034 8,438 82,980 93,036 93,036		(16)	2 025 700	(18)	(19)	(20)	(21)	(22)	.23)	(24,
		-19, 389 -12, 622 -7, 259 -37, 559 8, 438 82, 980 93, 036	403,271	2,569,564	3,035,404	10,858,405	2,031,099	1,473,650	454,065	348,525	5,163,724	15,990,303
		82,980 93,034 93,034 93,036 93,036	280	-030	4,236	7.948	5,853	3,105	1,667	1,361	13,110	14,706
		25.034 1 37.559 8,438 82,980 93,036 33,658 33	7.051	-19.252	22,131	17,168	7,128	5,590	3,523	-102	47,679	44.854
		8,438 82,480 93,036 33,658	867.5	14,169	50,762	59,493 56,661	17,439	16,108	8,151	-20,298	61,122	133,409
		93,036 33,658	3,227	-2,837	102,243	121,281	34,248	31,377	15,008	-1.945	113,147	110,70
		33,658	4,336	8.949	101,647	164,593	48,449	38,455	12,302	1,266	140,448	180,357
		1 5 . 7 . 20	4,611	-3.880	97,720	130,177	58,936	35,165	15,215	-6,855	179,888	217,438
		32,577	9.171	9,165	81,348	118,368	51,640	41,550	18,613	4,257	147,096	158,152
		74,632	12,443	-23,256	106,638	153,337	59,966	39,645	16,063	-1,841	147,897	223,307
		35,520	8,517	-6,028	96,234	174,248	54,242	33,908	14,170	-5,268	134,878	210,389
		139,583	10.312	12 002	1/6/16/	126,515	335, 673	36,387	10,742	11 26.1	124,005	178,221
		724,092	44,478	122,857	421,710	720,986	295,292	198,344	50,063	40,779	741,825	1,210,052
	323.050	216.079	44,383	78,649	294,594	1.745.603	390,320	148,277	36,790	49,445	533,229	2,757,578
		3,225,724	63,527	790,633	222,834	1,833,012	191,308	157,049	42,916	77,023	433,161	3,482,095
5200,000	2,5 200	1,376,110	21,532	599,701	55,375	1,317,060	43,094	38,343	13,042	34,439	103,144	2,385,257
ρ(53,866	838	118,123	2,003	506,098	837	492	598	20,763	2,004 1,004 1,004 1,004	625,641
						100 000			000		100	
otal	1,566,085 10,	10,357,920	381,288	2, h61,546	2,815,280	10, 360,001	1,454,728	1,0,202,071	400,858	351,510	4,901,1.5	14, 750, 18
\$1 under \$1,000 \$1,000 under \$2,000	1,151	-3,524	<u>.</u>		7,907	9.111			2,505	110	17,356	15,906
52,000 under 53,000	6,433	-1h,859	4.992	9.002	19,005	27,380	3,446	3,162	2,917	-5,775	6 - 1 - 6 -	53,380
_		78			35,861	25,333	18,271	15,346	2,628	2,188	975 94	195.4
\$5,000 under \$7,000		104,202	2,385	727	76,079	98,698	32,244	23,184	6,350	1,753	125,784	137,312
	36,029	118,355	3,736	-3,775	94,508	143,839	56,595	37,553	10,167	-3,581	137,874	202,965
		10,347	3,426	-2,374	91,146	120,036	39,159	23,084	22,146	10,524	114,961	125,433
\$10,000 under \$11,000	39,383	55,728	8,612	10,607	73,158	101,386	50,505	260,682	15,614	2,213	142,607	141,246
		71,570	7,596	2,326	68,715	89,281	076.67	32,223	13,887	-4,600	118,548	157,305
	37,567	50,364	8,522 10,004	-2,919	91,593	129,917	54,076 55,036	33,803	13,111	-6.125	130,848	178,153
		715,291	47,899	18,858	484,077	758,413	323,536	213,122	55,504	5,260	778,358	911,492
		733,191	44,173	124,314	416,440	702,867	294,643	197,989	48,882	38,461	736,584	1,179,940
		2,268,399	89.228	467,282	435,982	1,715,183	387,312	297,367	67,597	89,673	870,952	2,719,797
		3,250,321	63,069	801,274	221,768	1,804,165	190,596	156,942	765.29	77.229	431,319	3,427,619
\$100,000 under \$200,000		1,398,359	21,354	361,516	55,068	1,305,324	43,471	37,974	12,855	32,277	102,568	2,346,358
0	1,939	56,508	304	120,335	1,987	504,579	828	760	585	18,850	2,807	636.856
	106,776	-321,501	21,983	-91,980	220,123	498,406	76,371	11,575	53.207	-2,483	262,549	630,222
					_		-					
All returns, summary Returns under \$5,000		-101,863	11,829	-6,014	162,699	170,646	998,366	64,297	26,477	-29,426	277,458	300,088
	207,664	344,774	19,013 49,618 322,811	-31,073	447,913	678,295	272,647	184,962	75,668	-6,770	673,653	930,194

Table 2.2 —Returns With Itemized Deductions: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued

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>	ess loss	Amount	(34)	1,187,244	2.4 50		7,328	9,161	6,170	6,760	6,563	8,684	17,918	59,263	15,464	224,118	188,005	52,878	****	1,150,740	€	7.374		8,314	5,363	16,869	4,983	8,592	17,918	50,354	178,243	224,418	165,131	51,917	26,504		12,281 50,853 52,753 1,071,347
Royalty	net income less loss	Number of returns	(33)	341,802	0.830		8,873	4,696	10,927	13,774	5,608	9,153	3,996	44,822	29,743	38,877	13,014	547	067	321,964	€	5.347	_	3,731	10,437	13,720	5,000	8,786	3,996	43,400	29,623	38,573	12,917	636 250	19,838		18,096 44,091 40,373 239,242
	s	Amount	(32)	3,014,713	5,175	22,881	50,092	70,981	63,838	54,680	96,480	82,683	73,028	486,973	223.997	343,860	137,593	19,473	11, 342	2,738,582	€€	36,116	17,441	28,213	56,857	47,038	110,68	79,916	72,322	476,751	218,869	334.834	133,364	19,004	276,130		163,612 327,718 492,747 2,030,634
	Net loss	Number of returns	(31)	1,979,937	4,116	17,040	44,192	43,724	060'89	14,336	115,289	76,347	77,156	280,322	146,585	85,566	19,183	640	,77	1,855.161	££	19,484	20,636	26,415	44,567	70,205	81,307	75,615	77,069	398,366	146,331	84,934	18,979	633	124,776		115,558 310,365 428,158 1,125,855
Kent	ome	Amount	(30)	4,773,056	1,750	18,456	78,649	104,877	60,987	997,46	107,568	84,760	79,980	497,546	376,331	872,198	129.269	27,505	13,572	4,513,378	££	3,792	37,595	75,506	46,535	90,804	97,968	79.019	78,118	486,880	373,184	865,956	395,590	26,597	259,674		162,181 439,801 494,397 3,576,678
	Net income	Number of returns	(29)	2,000,684	1,331	17,862	61,419	80 438	59,781	78,312	86,718	69,996	82,092	329,479	143,786	130,434	32,716	068	**	1,864,745	££	3,232	33,893	49,701	48.157	74,311	83,941	68.916	79,894	326,235	143,506	129,771	32,503	809	135,439		127,807 354,907 403,362 1,114,008
annuities	oss income	Amount	(28)	8,475,696	8,610	697.97	325,482	417,970	507,608	429,274	355,900	341,319	285,921	1,135,011	530, 233	308,044	068,890	4,340	2,096	7,908,929	-	65,486	138,195	321,790	494,777	420,150	342,037	326, 706	278,488	1,133,637	529,495	307,144	96,604	4,385	5en,767		524,973 2,383,832 1,699,826 3,887,065
Pensions and annuities	in adjusted gross income	Number of returns	(27)	2,041,805	3,589	27,125	145,894	127,648	131,985	111,946	88,290	70,790	72,103	272,861 209,644	101,526	41,429	10,617	372	112	1,830,309	(+)	30,685	14,455	104,639	126,239	104,057	86,099	68,861	70,972	271,616	100,559	41,145	10.602	370	211,546		243,300 546,214 386,205 756,086
	ceived	Amount	(26)	23,193,273	17,715	113,119	358,340	585,519	717,685	740,837	529,726	454,485	528,006	2,599,881	3.892.348	3,002,295	1.340.236	190,540	156,041	21,899,726	1,310	35,606	288,708	423,420	674,701	550,581	498,657	436,432	502,649	2,679,186	3,842,478	2,484,h 3	1,316,293	182,958	1,243,545		1,057,810 3,404,421 2,595,560 16,124,484
	Interest received	Number of returns	(25)	19,526,815	24,057	119,020	250,078	436,793	549,596	713,840	698,244	765,688	859,745	4,434,257	1,663,367	628,822	125,989	3,088	1,070	18,753,856	1,753	31,618	247,458	344,778 690 89h	516,843	h25,839 h88,504	681,507	757,750	854,554	4,420,912	1,780,297	h26,452	125,376	3,052	772,959		851,334 2,405,868 4,014,875 11,754,738
	ilse of adjusted gross income			All returns, total	\$1 under \$1,000	\$1,000 under \$2,000	\$3,000 under \$4,000 \$4,000 under \$5,000	\$5,000 under \$6,000	\$7,000 under \$8,000	\$8,000 under \$9,000	\$10,000 under \$11,000	\$12,000 under \$12,000 \$12,1000 \$13,000 under \$10,000 \$1000 under \$10,000 \$1000 under \$10,000 \$10	\$14,000 under \$15,000	\$15,000 under \$20,000 \$20,000 under \$25,000 under \$25,000	\$25,000 under \$30,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$500,000 under \$1,000,000	\$1,000,000 or more	Taxable returns, total	\$1 under \$1,000 \$1 000 under \$2 000	\$2,000 under \$3,000	\$5,000 under \$5,000	\$5,000 under \$6,000	\$7,000 under \$8,000	\$8,000 under \$9,000	\$10,000 under \$11,000	\$11,000 under \$12,000 \$12,000 under \$13.000	\$13,000 under \$14,000 \$14,000 under \$15,000	\$15,000 under \$20,000 \$20,000 under \$25,000	\$25,000 under \$30,000 \$30,000 \$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$500.000 under \$1.000.000 \$1.000,000 or more	Total nontaxable returns	All returns, summary	Returns under 55,000

Footnotes at end of table.

Individual Returns/1974 • Deductions and Exemptions

Table 2.2 -Returns With Itemized Deductions: Sources of Income, Deductions, and Tax Items by Size of Adjusted Grass Income-Continued

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am (off Beyon's hotself be 20 ox \$50	Estate or trust	trust	State income tax	me tax	All other sources	Bources				
	Number of	Amount	Number of	Amount	Number of Amount	Amount	4 44	Amount	Number of Amou	Amount
	(35)	(36)	(37)	(38)	(36)	(07)	(41)	(42)	(43)	(44)
All returns, total	435,792	1,786,432	7,022,048	1,268,452	2,371,441	2,244,427	5, 1/2, 174	4,228,026	274, 754, 363	119,406,421
\$1 under \$1,000	5,385	7,278	1,038	131	801	-282	1,007	2,570		98,377
\$2,000 under \$3,000	365	3.942	21,461	2,951	11,119	2,100	23,931	16,172		325,423
\$3,000 under \$4,000 \$4,000 under \$5,000	17,494	23,883	77,313	7,849	39,273	21,880	29,966	75,192	354,355	841,397
\$5,000 under \$6,000	5,193	4,180	109,949	16,419	42,450	22,427	95,559	221,822		1,762,905
\$2,000 under \$8,000	9,594	11.327	179,011	18,336	060'92	47.468	163,476	274,210	1,065,790	2,738,254
\$8,000 under \$9,000 \$9,000 under \$10,000	11.054	36,454	274,484	29.154	63,660	32,803	203,645	350,983	1,253,204	3,249,650
\$10,000 under \$11,000	10,607	32,652	277,729	38,529	84,230	53,086	205,801	301,081	1,389,924	3,935,615
\$12,000 under \$12,000	9,370	24,976	373,115	44,097	93,046	62,639	230,335	365,340	1,542,723	4.568.515
\$13,000 under \$14,000 \$14,000 under \$15,000	19,853	27,038	399,730	58.055	126,997	59,245	254,268	343,028	1,508,373	4,997,823
\$15,000 under \$20,000	57,565	122,388	1,874,333	287,724	448,793	299,852	1,224,307	1,702,546	6,734,075	25,134,478
\$20,000 under \$25,000 \$25,000 under \$30,000	39,045	141.007	1,071,882	195,411	343,060	219,954	828,619	1,220,402	3,982,600	17, 244, 379
\$30,000 under \$50,000 \$50,000 \$50,000 under \$100,000	74,547	345,865	437,631	152,165	262,600	438,080	524,138	1,342,133	1,984,214	13,448,988
\$100,000 under \$200,000	18.064	249,891	22,612	35,921	29,794	123,491	24,505	156,039	131,285	3,177,422
\$200,000 under \$500,000	5.045	143,520	4,557	15,056	6.891	55.651	4.530	32,560	26,297	1,575,945
\$1.000,000 or more	277	796'67	188	3,071	361	18,407	110	3,410	1,090	559,188
Taxable returns, total	406,426	1,732,362	6,834,740	1,230,175	2,274,101	2,175,450	5,214,195	8,858,240	28,339,581	113,640,613
\$1 under \$1,000 \$1.000 under \$2.000	1 1	, ,	::	€.€	92.6	817	3.6	€€	8.307	3,321
\$2,000 under \$3,000	(4)	€:	22,742	2.275			3.468	P. 5. 5	43.50h	-7,35
\$4,000 under \$5,000	8,001	12,530	45,080	3,893	19,979	19,105	53,118	19,644	347,374	732,247
\$5,000 under \$6,000 \$6,000 under \$7,000	3,477	2,355	88,069	10,377	34,863	20,541	106 938	152,948	584,858	1,186,431
\$7,000 under \$8,000	7,810	10,830	162,427	16,105	62,424	1,666	151,046	255, 182	982,984	2,299,999
\$9,000 under \$10,000	2,398	7,429	245,089	26,104	75,957	31,255	195,221	310,681	1,194,948	3,474,318
\$10,000 under \$11,000 \$11.000 under \$12.000	10,065	31,758	273,671	36,431	82,413	55,951	200,658	293,277	1,350,843	3,728,574
\$12,000 under \$13,000	9,304	24,964	371,984	46,738	98,191	61.347	229,900	359,366	1,430.501	4,409,018
\$14,000 under \$15,000	12,275	30,323	399,297	60.082	110,424	46,010	265,847	342,627	1,443,658	4,855,353
\$15,000 under \$20,000 \$20,000 under \$25,000	56,715	118,631	1,871,521	286,665	342 010	296,581	1,221,508	1,689,787	4,715,616	24,946,365
\$25,000 under \$30,000	38,965	80,415	513,197	105,851	215,649	203,134	445,789	767,823	1,964,897	135 656 7
\$50,000 under \$100,000	54,144	341,878	124,650	94,608	124.788	308,212	182,762	739,721	1,976,813	7,582,143
\$100,000 under \$200,000	17,956	246,955	22,469	35,479	29,515	123,328	29,393	153,060	130,585	3,075,681
	733	50,560	573	4,125	356	8,822	407	3,410	3,132	527,777
Total nontaxable returns	29,366	54,070	187,308	38,778	97,340	68,977	158,279	369,786	1,224,782	5,765,805
All returns, summary	3									
Returns \$5,000 under \$10,000	38,457	82,345	973,141	108,745	337,767	253,423	786,039	1,306,489	1,256,817	13, 886, 5 44
Returns \$10,000 under \$15,000	303,352	142, 324	1,840,395	248,021	514,659	267,606	1,214,153	1,669,428	7,340,121	23,122,138

Table 2.2 —Returns With Itemized Deductions: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Column C	Canada Santa Canad	Standard	andard deduction	Itemized dec	deductions	Exemptions	ions	Number of returns with	Taxable income	income	Income tax before credits	tax
(46) (46) (47) (48) (49) (49) (49) (50) (50) (50) (50) (50) (50) (50) (50		Number of returns	Amount	Number of returns	Amount	Number	Amount	no taxable income	Number of returns	Amount	Number of returns	Amount
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,		(45)	(97)	(4))	(48)	(67)	(50)	(51)	(52)	(53)	(54)	(55)
10.100 1.000	All returns, total			29,564,363	119,406,420	102,142,957	16,596,971	1,116,560	28,447,803	350,297,012	28,447,807	82,688,251
1,000,000 1,00	\$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$4,000 \$4,000 under \$4,000 \$4,000 under \$5,000			34,902 68,543 154,057 364,355 634,960	98.377 154,546 320,423 841,397 1,472,418	67,165 146,749 315,211 789,524 1,612,070	50,374 109,905 236,408 591,933 1,208,798	34,902 60,284 109,998 184,606 225,645	8,259 44,059 179,749 409,315	4,856 29,071 124,204 485,402	8,259 44,059 179,749 409,315	696 4,276 18,173 72,978
1,126,724 1,12	55.000 under 56.000 57.000 under 87.000 57.000 under 89.000 59.000 under 89.000 59.000 under 89.000			749,270 988,689 1,065,790 1,253,204 1,411,988	1,762,905 2,383,267 2,738,224 3,249,650 3,752,538		1,543,781 2,093,495 2,311,790 2,853,544 3,418,173	155,715 100,033 77,811 48,262 37,536	593,555 888,556 987,979 1,204,942 1,374,452	1,009,916 2,111,440 3,049,265 4,607,293 6,298,362		1 4 . 0.
APPELLICABELE 11996, 885 10 1024, 319 1124, 324, 3245 15 1134, 324, 3245 1134, 344, 3245 1134, 344, 344, 344, 344, 344, 344, 344	\$10,000 under \$11,000 \$11,000 under \$12,000 \$13,000 under \$13,000 \$13,000 under \$15,000			1,389,924 1,542,723 1,447,940 1,508,373 1,451,161	3,935,615 4,671,926 4,568,515 4,997,823 4,948,259		3,373,874 3,940,615 3,839,494 4,076,601 3,930,461	19,884 11,862 11,237 8,417 5,101	1,370,040 1,530,861 1,436,703 1,499,956	7,334,279 9,153,906 9,731,232 11,304,388 12,172,475		
13, 286 13, 174 22 44, 256 13, 174 11, 174	\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$90,000 \$30,000 under \$50,000 \$50,000 under \$100,000	CVBLE	31843	6,734,075 3,982,600 1,969,885 1,984,214 665,870	25,134,478 17,244,379 10,084,319 13,448,988 7,741,087		18,671,740 10,951,836 5,479,245 5,521,342 1,939,572	8,141 6,350 3,422 4,216 2,086	6,725,934 3,976,250 1,966,463 1,979,998 663,784	73,112,189 60,395,620 38,023,605 54,373,693 34,410,894		
8.307 3.321 113.440,613 97.759,939 73.310,203 1,931 28.337,850 14.556 24.356 24	\$100.000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000.000 under \$1,000,000	V b bFT	APPLI:	131,285 26,297 3,168 1,090	3,177,422 1,575,945 538,731 559,188	496,145 94,253 11,198 3,759	372,090 70,682 8,398 2,819	705 258 67 22	130,580 26,039 3,101 1,068	13,641,854 5,747,678 1,565,881 1,609,509	130,580 26,039 3,101 1,068	lual Reti 3,039,974 1,041,278
8, 307	Taxable returns, total			28,339,581	113,640,613	97,759,939	73,310,203	1,931	28,337,650	349,836,490	28,337,654	82,594,868 un
984,858 1,186,431 1,388,594 1,041,240 134 584,812 982,224 1,881,995 2,20,310 1,717,627 134 982,142 982,244 1,881,995 2,20,310 1,717,627 1,114,922 11,114,922 982,944 2,294,310 3,517,207 2,637,859 11,114,627 11,114,622 900 1,311,506 3,443,310 3,517,207 2,637,859 11,114,622 900 1,311,506 3,443,310 3,517,207 2,637,859 11,114,622 900 1,311,606 3,443,310 3,517,207 1,517,142 1,390,823 900 1,311,607 3,444,911 3,517,307 3,507,443 1,306,823 900 1,443,608 3,173,448 3,004,91 3,173,448 1,443,485 900 1,443,608 1,444,91 1,443,608 1,444,91 1,443,483 900 1,444,608 1,444,608 1,453,312 1,944,833 1,944,833 900 1,444,608 1,444,608 1,444,608	11 under 51,000 11 000 under 53,000 22,000 under 53,000 54,000 under 55,000	TON	LON	8.307 43.566 173,590 397,374	3,321 47,352 291,640 732,247	104 8,429 51,376 286,687 817,723	6,322 38,532 214,827 613,242	122	8,259 43,492 173,558 397,339	4,856 29,020 120,916 473,054	8,259 43,492 173,558 397,339	696 4,269 17,698 71,110
000 1, 760, 843 3, 728, 574 4, 324, 951 3, 256, 244 1, 306, 823 000 1, 430, 501 1, 430, 501 3, 773, 648 1, 450, 481 1, 430, 481 1, 430, 481 1, 430, 481 1, 430, 481 1, 430, 481 1, 430, 481 1, 430, 481 1, 430, 481 1, 430, 481 1, 430, 481 1, 430, 481 1, 430, 481 1, 430, 481 1, 430, 481 1, 430, 481 1, 430, 481 1, 430, 481 1, 430, 481 1, 430, 481 1, 441, 482 1, 481, 482 1, 441, 482 1, 441, 482 1, 481, 482 1, 441, 482 1, 481, 482 1, 441, 482 1, 481, 482 1, 441, 482 1, 481, 482 1, 481, 482 1, 441, 482 1, 441, 482 1, 481, 482	\$5.000 under \$6.000 \$7.000 under \$7.000 \$7.000 under \$9.000 \$9.000 under \$9.000 \$9.000 under \$10,000			584,858 872,261 982,984 1,194,948	1,186,431 1,868,995 2,299,999 2,945,301 3,474,318	1,388,594 2,290,319 2,717,370 3,517,207 4,358,961	1,041,240 1,717,627 2,037,897 2,637,859 3,267,743	134	584,812 872,242 982,915 1,194,922 1,371,422	1,004,965 2,093,634 3,039,242 4,574,147 6,288,352	-i-i	155,805 330,333 489,927 753,358 1,058,507
900 24,946,365 24,946,365 24,823,22b 18,615,442 129 6,715,487 900 19,73,224 17,044,709 14,573,12b 19,543,12b 36 3,973,128 19,64,587 19,64,189 11,14,629 11,114,629 <td< td=""><td>\$10,000 under \$11,000 \$11,000 under \$12,000 \$13,000 under \$14,000 \$14,000 under \$14,000</td><td></td><td></td><td>1,360,843 1,522,844 1,430,501 1,497,290 1,443,668</td><td>3,728,574 4,529,748 4,409,018 4,866,353 4,878,511</td><td>4,344,951 5,142,719 5,031,639 5,396,794 5,207,627</td><td>3,256,244 3,856,350 3,773,648 4,046,805 3,905,566</td><td></td><td>1,360,823 1,522,816 1,430,497 1,497,198 1,443,485</td><td>7,306,520 9,130,374 9,711,414 11,290,790 12,155,540</td><td></td><td>nctions ar 1,555,366 1,695,890 1,999,032 1,999,032</td></td<>	\$10,000 under \$11,000 \$11,000 under \$12,000 \$13,000 under \$14,000 \$14,000 under \$14,000			1,360,843 1,522,844 1,430,501 1,497,290 1,443,668	3,728,574 4,529,748 4,409,018 4,866,353 4,878,511	4,344,951 5,142,719 5,031,639 5,396,794 5,207,627	3,256,244 3,856,350 3,773,648 4,046,805 3,905,566		1,360,823 1,522,816 1,430,497 1,497,198 1,443,485	7,306,520 9,130,374 9,711,414 11,290,790 12,155,540		nctions ar 1,555,366 1,695,890 1,999,032 1,999,032
0,000 130,585 3,075,h81 493,533 370,131 186 130,399 0,000 2,104 1,511,607 93,717 70,130 95 2,099 0,000,000 3,132 1,078 3,277 11,092 3,193 11,093 1,107 1,224,782 5,765,805 4,383,016 3,286,772 1,114,629 110,153 1,256,817 1,256,817 2,895,127 12,197,418 615,435 644,382 1,256,817 13,886,584 16,297,127 12,220,783 449,587	\$15,000 under \$20,000 \$20,000 under \$20,000 \$25,000 under \$20,000 \$50,000 under \$50,000 \$50,000 under \$100,000			6,715,616 3,973,524 1,964,897 1,976,813 663,292	24,946,365 17,049,709 9,959,965 13,219,036 7,582,143			129 36 47 230 399	6,715,487 3,973,488 1,964,850 1,976,583 662,893	73,019,273 60,374,513 37,991,174 54,300,295 34,376,742	6,715,487 3,973,488 1,964,850 1,976,583 662,893	13,766,840 12,312,508 8,323,458 13,786,009 11,784,615
1,224,782 5,765,805 4,383.016 3,286,772 1,114,629 110,153 1,256,817 2,693,150 2,930,719 2,197,418 615,435 641,382 5,465,941 13,886,584 16,297,127 12,220,783 4,19,357 5,044,584	\$100,000 under \$200,000 \$200,000 under \$200,000 \$500,000 under \$1,000,000 \$1,000,000 or more			130,585 26,104 3,132 1,078	3,075,h81 1,511,607 506,522 527,777			186 95 38 11	130,399 26,009 3,094 1,067	13,631,678 5,745,753 1,564,778 1,609,466		6,007,214 3,038,991 938,317 1,041,263
0. 1,250,817 2,893,140 2,990,719 2,197,418 615,435 641,382 5468,941 13,886,584 16,297,127 12,220,783 419,357 5,044,584	Total nontaxable returns			1,224,782	5,765,805	4,383,018	3,286,772	1,114,629	110,153	460,519	110,153	93,386
7,340,121 23,122,138 25,553,668 19,161,046 56,501 7,283,620 15,498,484 79,504,537 57,361,443 43,017,724 25,267 15,473,217	All returns, summary Returns under \$5,000 Returns 55,000 under \$10,000 Returns \$10,000 under \$15,000 Returns \$15,000, or more.			1,256,817 5,468,941 7,340,121 15,498,484	2,893,160 13,886,584 23,122,138 79,504,537	2,930,719 16,297,127 25,553,668 57,361,443	2,197,418 12,220,783 19,161,046 43,017,724	615,435 419,357 56,501 25,267	641,382 5,049,584 7,283,620 15,473,217	643,534 17,076,276 49,696,281 282,880,923	641,382 5,049,584 7,283,624 15,473,217	96,124 2,800,148 8,730,330 71,061,650

Table 2.2 —Returns With Itemized Deductions: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued

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Size failusted or a lucame	Total tax	credits	after credits	redits	Total income tax	соше tax	Self-employment tax	yment tax	Total tax liability	liability	'ax	rebate
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Wimber of returns	Amount	Number of returns	Amount
10.0	(99)	(57)	(58)	145)	(09)	(01)	(62)	(63)	(99)	(65)	(44)	(44)
All returns, total	2,858,811	1,016,826	28,337,110	81,671,428	28,339,581	81,793,561	3,379,928	1,940,501	28,632,148	83,852,638	28,360,230	3,881,212
\$1 under \$1,000. \$2,000 under \$3,000 \$2,000 under \$4,000 \$3,000 under \$4,000 \$4,000 under \$5,000.	3,589. 18,063 45,606	1,068 3,832	8,259 43,492 173,557 397,339	4,194 17,106 69,146	43,566 173,590 397,374	1,003 4,546 17,402 69,457	3,127 12,305 24,433 62,056 98,057	490 1,665 4,776 13,488 26,694	3,176 20,345 64,715 209,948 443,719	2,751 9,350 31,068 96,688	43,638 43,638 175,153 349,413	487 2.29h 11,269 31,676
\$5,000 under \$5,000 \$5,000 under \$7,000 \$8,000 under \$7,000 \$8,000 under \$9,000 \$9,000 under \$9,000	37,821 84,949 78,032 88,888 95,602	3,373 10,334 9,243 14,601 11,585	584,812 872,142 982,915 1,194,916 1,371,422	153,134 322,584 482,176 744,640 1,048,479	584,858 872,261 982,984 1,194,948 1,371,506	153,462 322,666 482,459 745,223 1,048,696	132,743 148,405 156,051 159,664 157,880	40,610 51,707 65,688 67,681 73,043	635,545 907,715 1,003,605 1,204,054 1,380,474	194,959 377,173 549,068 61,417 1,122,552	585,384 875,961 984,384 1,195,543 1,371,842	50,995 82,127 95,002 118,200 140,658
\$10.000 under \$11,000 \$11,000 under \$12,000 \$13,000 under \$13,000 \$13,000 under \$13,000	99,170 122,305 105,132 79,041 106,383	15,620 20,552 18,180 13,511 16,375	1,360,820 1,522,816 1,430,494 1,497,195 1,443,485	1,244,025 1,562,572 1,680,908 1,987,773 2,170,813	1,360,843 1,522,844 1,430,501 1,497,290 1,443,568	1,244,281 1,562,848 1,681,114 1,988,179 2,171,020	160,832 158,091 137,451 122,882 121,776	74,828 73,751 69,219 61,494 68,947	1,371,491 1,532,074 1,433,626 1,501,288 1,445,443	1,320,749 1,637,406 1,751,422 2,051,773 2,240,814	1,362,126 1,523,355 1,430,975 1,499,347 1,444,252	146,435 171,320 173,987 201,027 214,080
\$15,000 under \$20,000.	263,094 263,641 263,188 251,790	91,389 74,033 68,333 227,982 226,207	6,715,418 3,973,435 1,964,834 1,976,473 662,742	13,692,364 12,242,434 8,262,639 13,574,569 11,570,174	6,715,616 3,973,524 1,964,897 1,976,813 663,292	13,693,856 12,244,006 8,263,615 13,582,373 11,587,081	522,089 341,462 213,732 402,544 198,737	318,634 231,140 166,887 354,860 183,049	6,722,811 3,976,077 	14,017,471 12,479,924 1,433,845 13,949,451 11,786,010	6,716,363 3,974,474 1,965,008 1,977,848 663,550	1,210,351 699,744 251,945 197,303 65,245
000	69,931 16,497 2,147 804	100,721 53,338 16,469 19,998	130,321 25,983 3,078 1,062	5,910,643 2,985,636 922,443 1,021,280	130,585 26,104 3,132 1,078	5,942,934 3,012,969 939,203 1,045,168	37,692 6,946 713 260	34,7h7 h,1k. 632 227	110, 54 26,135 3,143 1,086	5,975,284 3,021,963 941,169 1,046,643	130,689 26,124 3,140 1,084	13,037 2,602 312 107
laxable returns, toral, \$1 under \$1,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	2, (48,658	923,440	6,337,110 6,259 6,3,492 173,557 173,557 97,339	601,71 491,94 17,106	6,337,261 6,307 43,566 173,540 397,374	1.003	3.044.493 4.356 27.543 52.496	1,003,460	43,590 43,590 173,590 397,374	5,34,464 1,174 5,304 22,548 84,015	43,586 43,586 173,590	2,883 11,203 11,203 31,521
	29,018 h8,535 72,968 78,868	2,671 7,749 7,751 8,718 10,029	584,812 872,242 872,942 982,915 1,194,916 1,371,422	153,134 322,584 482,176 ,44,640 1,048,479	381,432 872,261 872,261 982,984 1,194,948 1,371,505	153,4h; 322,666 482,459 745,223 1,048,696	82,601 114,520 135,088 145,761 149,063	24,01h 39,563 56,508 61,459 69,295	584,858 872,261 982,984 1,194,948 1,371,506	177,941 362,476 539,636 808,007 1,118,777	584,858 872,261 982,984 1,194,948 1,371,506	50,874 81,712 94,892 ,18,14* 140,621
\$10,000 under \$11,000. \$1,000 under \$12,000. \$13,000 under \$1,000. \$13,000 under \$15,000.	89,953 114,260 98,926 76,283 103,808	11.341 16,795 14,981 11,259	1,360,820 1,522,816 1,430,494 1,497,195 1,443,485	1,244,025 1,552,572 1,680,908 1,987,773 2,170,813	1,360,843 1,522,844 1,430,501 1,497,290 1,443,668	1,244,281 1,562,848 1,681,114 1,988,179 2,171,020	150,338 148,886 134,329 118,968 114,006	68,183 67,238 67,075 59,555 67,009	1,350,843 1,722,844 1,430,501 1,447,240 1,443,668	1,313,378 1,630,734 1,744,166 2,049,348 2,236,834	1,340,843 1,572,84 1,430,501 1,447,240 1,443,668	145,313 171,285 173,954 200,829 214,045
	452,626 350,337 262,028 449,773 270,899	74,476 70,074 60,819 211,440 214,441	6,715,418 3,973,435 1,964,834 1,976,473 662,742	13,692,364 12,242,434 8,262,639 13,774,569 11,570,174	6,715,616 3,973,524 1,964,897 1,976,813	13,693,856 12,244,006 8,263,615 13,582,373 11,587,081	515,284 339,049 213,517 400,097 198,104	312,980 228,978 166,680 352,724 182,603	6,715,616 5,973,524 1,964,897 1,976,813 963,292	14,011,246 12,477,243 8,433,536 13,946,565 11,785,387	6,715,616 3,973,524 1,964,897 1,976,813 663,292	1,210,283 699,665 251,935 197,214 nb,225
\$100,000 und.r \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$10,000,000 under \$1,000,000	69,750 16,467 2,140 803	96,571 52,355 15,873 19,983	130,321 25,983 3,078 1,062	5,910,643 2,986,636 922,443 1,021,280	130,585 26,104 3,132 1,078	5,932,934 3,012,969 939,203 1,045,168	37,603 6,918 709 257	34,685 5,163 628 224	130,585 26,104 3,132 1,078	5,975,038 3,021,858 941,159 1,046,585	130,585 25,104 3,132 1,078	13,024 2,600 311 106
Total nontayable returns	110,153	93,386	I	1	ı	1	285,435	104,538	292,567	112,668	20,049	1,749
All returns under \$5,000 Returns Under \$10,000 Returns \$10,000 under \$15,000 Returns \$15,000 under \$15,000	67,318 385,292 512,031 1,894,170	4,982 49,135 84,238 878,469	622,647 5,006,307 7,254,810 15,453,346	91,142 2,751,013 8,646,092 70,183,181	622,837 5,006,557 7,255,146 15,455,041	92,407 2,752,507 8,647,442 70,301,205	199,978 754,743 701,032 1,724,175	47,112 298,749 348,239 1,295,400	741,903 5,135,413 7,284,922 15,458,910	140,540 3,058,158 9,002,164 71,551,76	5,014,169 5,014,169 7,250,065 15,458,284	45,734

Table 2.3 -Returns With Itemized Deductions: Deductions by Type and by Size of Adjusted Gross Income

											In	divid	ual Re		/19	74	De	educ	ctio	ns an	d Ex	cem	pti	ons		
specified	Amount	(16)	117,481	££.	î.	££	- *)		12, 74	26,803	€,98€	3,244	3,140	. 88,389		E	E	462'6	17,799	12,38c	£, 88c	7,23€	7,140		205,49	21,82ť 25,897 5t,992 17,269
Type not sp	Number of returns	(15)	59,422	EE:	Œ	££	(*)	7000	11,246	12,807	3,173	1,448	33.5	- 28.4,64	4 1	EE	0.3	5, 142	11,24t	6,750 12,5:44	3,173	1,444	325		8,741	11,535 11,133 2,865 1,360
suelty	Amount	(14)	1,332,804	1,680	39,100	18,132	47,206	62,704	101,011	50,217	258,041	126,752	29,951	1,441	(*	3,256. 24,471	12,184 24,557	28,541	42,484	14.00 R	213, 405	85,210 82,531	55,188	25,000	302,817	51,827 217,444 337,344 725,084
deductions Net car	Number of returns	(15)	1,898,368	1,308	4,181	41,391	75,508	107 fil	122,380	10 10 10 10 10 10 10 10 10 10 10 10 10 1	433,736 264,550	151,764	15, 582 2, 683 3,585	1,8%,431	£	8,365	14,121 14,322	74,340	75,775	48.50	12,724 24,725	12, 13,	45,665	12,529 2,658 324	17,437	10,120 319,845 b74,319 1, 74,014
Mgrellaneous	Amount	(12)	12,292,350	3,798	4c, 735	185,400	283,878 302,829	100 227	543,036	548,678	2,484,088	1,274,219	754,002 185,822 18,748	11,522,573	904	1,542	127,758	404,147	415,528	507,022	366,040,0			374,519	11 c, 774	240,484 1,440,687 2,10,402 7,840,771
Tota	Number of returns	(11)	24,812,441	15,406 39,053 104,003	240, 404	562,408 778,866	1,030,748	1,194,134	1,331,466	1,330,219	, 803, 4.14	1,658,822	109,184 22,575 2,816	184 23,474,144	7,827	27,843	458,712	981,039	1,13-,052	1,240,677	5,881,248	1,655,148	514,864	107,542 22,344 2,782	874, 242	870,702 4,396,525 5,324,285 17,221,77
Contributions	Amount	(01)	14,851,275	5,741 12,03¢	99,334	285,777	362,200	120 26	507, 682	524,157 524,157 542,550	2,680,588	1,241,775	1,270,741 435,084 182,782	23T,230 14,38t,510	578	t, e71 ht, 700 91,171	251,364	337,074	400, 24:1	118,458	2,672,412	1,236,625	1,274,555	0.30, 658 4.30, 700 179, 34.2	464,68k	747,064 1,550,622 8,482,324 10,511,264
Contrib	Number of returns	(E)	27,800,607	18,4e7 40,128	545,255	884,580	1,151,550	1,254,811	1,277,762	1,415,854	t, 472, 463	1, 422, 317	126,170 25,625	1, re7 26,748,537	3, 35£	28,508 158,535 540,580	784,050	1,104,106	1,231,220	1,530,356	t,455,310	1,418,845	ele, 116	25,453	1,000,070	1,048,872 4,747,378 6,822,781 15,527,576
paid	Amount	(8)	37, 364, 132	28,452	17,181 21,73	448,2e1	781,317	1,140,787	1,534,344	1,753,473	8,649,025	3, 10-7, 873	884, 241 472,083 146,784	138, 41 375, 111, 370	731	7,010 11,082 127,047	288,309	851,430 1,181,440	1,1,8,300	1,517,573	8,559,524	7,121,153	2,01,475	881,984 28,884 28,884 38	1,767,842	7, 43, 74. 7, 891, 268 7, 891, 185 25, 311, 407
Interest	Number of returns	(1)	26,108,735	34,158	229,886	554,179	1,005,151	1,204,947	1,398,970	1,402,579	6,370,405	1,773,084	20, 132 20,082 2,482	25,235,730	375	20,747 102,534 249,050	424,225 625,173	1,017,529	1,224,205	1,326,706	6,314,027	1,770,040	534,042	102,075	872,805	764, 478 4,420, 121 1,751,171
25	Amount	(4)	100,125,54	19,034	221,497	468,715 672,276	780,827	1,101,369	1,169,051	1,613,203	9,125,667	4,182,253 5,744,334	1,223,230 1,223,230 501,054 141,842	127,495	1,071	18,844 85,067 198,791	532,720 561,549	1,051,104	1,151,155	1, 128, 185	9,080,820	4,166,700 5,701,509	3,275,765	1,215,2% hub,50t 134,5%	1,170,074	754, 730 3, 484, Let 7, 365, 275 31, 211, 529
Taxes paid	Number of returns	(5)	29,431,457	27, 593	557,046 625,799	747,208	1,063,182	1,401,357	1,535,583	1,500,775	5, 725, 183	1,967,713	151,081 26,228 3,165	1,080,	8,158	43,271 171,012 391,143	854,486 854,486	1,184,724	1,345,838	1,489,543	e, 708, 763	1,767,769	MC, 1h2	26,078	1,180,446	1,214,180 5,484,042 7,294,348 15,481,337
d dental	Amount	(4)	11,454,684	46, 395 34,078	293,570	4e0,232 571,069	5-11,762	521,702	615,884 636,885	52c, 313 477, 213	1,384,522	588,540 71t,242	73,451	573		15,075 88,510 214,847	2 2,141 422,180	547,542	544, 327	197, 74 179, 74 189, 74	1,971,050	554,737	200, 877	72, 42 12, 63 2,63 5,53 5,53	1,517,807	969,261 2,867,548 2,701,482 4,625,24
Medical and expenses d	Number of returns	(3)	22,215,815	25,513	114,827		Ĥ.	1,15		1, 121, Put		નેને	15,750	562 21,17-,408	, T.	71,145 14c, 708 3c, 5c7	741,713	-	1,354,824			1,441,068	419,038	77,013 1°,271 1,769	1,036,407	1, 197, 313 L, 196, 103 C, 197, 501 11, 100, 438
uctions	Amount	(2)	119,40,420 22,215,815	98,377 154,545 321,123	1,472,418	2,383,207	2,738,224 3,249,650	5,752,538	1,4%, CD 1,471,926	1,347,823 1,347,823 1,348,259	25,174,478	15,084,319	7,177,422 1,777,422 1,777,445	554,188 113,640,613	7,721	47,552 241,640 732,247	1,186,431	2,444,301	3, 728, 574	4,964,138	24, 44c, 365	4,454,065	7,582,143	1,111,037 1,111,037 506,522	2.7rr, Ans	2,847,160 13,986,584 27,122,138 74,544,537
Total Itemized deductions	Number of returns	(1)	20,5+6,3+3	34,902	384,355	744,270	1,253,244	1,411,986	1,542,723	1,508,373	6,734,075	1,989,214	131,285 25,297 7,168	1,141		177,5'00 307,574	584,857 872,261	1,194,948	1,300,843	1,430,501	e,715,616	1,964,897	667,292	134,585 26,104 3,132	1,224,742	1,256,817 5,468,441 7,740,121 15,608,488
	Size of allusted gross income		All ref.mms, tof&l	\$1 under \$1.000] "U. \$1.700 under \$1.000 \$2.40 under \$1.000	ままして、univers は、いい。 ままして、univers は、いい。 最もいとで univers ぎょ かい	\$5, ົາປັບ under ຊື່t. ເກີນ. ຊື່t, ່າ, unier ວິຖີ, "	\$7,30 under \$8, *	\$4,000 under \$10,000	#ILL FOR under FILL SC. #ILL FOR under FILL SC. #ILL FOR under FILL SC.	## 13.00 under #14.000 ### 15.00 under #14.000 ### Fire under #15.000	\$15,00 under \$20,300 \$20,00 under \$5,000	#25,000 under \$30,000.	500 Under \$100,000 \$100,000 under \$200,000 \$200,000 under \$11,000,000	il.സ്.ീസ് or more Taxable returns, total.	\$1 under \$1,000.	\$2,000 inder \$1,000 \$2,000 under \$1,000 \$4,000 under \$5,000	\$5,000 under \$c,000 \$c,000 under \$c,000 \$7.00 under \$K noo	\$8,000 under \$4,000 \$3,000 under \$10,000	\$10,000 under \$11,000 \$11 000 under \$15 0.0	12, 000 under 11, 000 112, 000 under 11, 000 11, 000 under 11, 000 11, 000 under 11, 000	\$15,000 mater \$20,000.	ಕ್ಕೂ 100 under ಕರ್ಮ) ಸರ್ವ ಕರ್ಮ, ೨೦೦ under ಕರ್ಮ, ೨೦೦ ಕೆಸ್ಟ್ ೧೦೧ under ಕರ್ಮ, ೧೪೦೨	\$50,000 under \$100,000	\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000 on one more	Total nontaxable returns	All returns summery:

(*) Estimate is not shown separately because of the small number of sample returns on which if was based. However, the data are included in the appropriate totals. NOTE: Detail may not add to cotal because of bounding.

Table 2.4 —Returns With Itemized Deductions: Size of Total Itemized Deductions by Size of Adjusted Gross Income

IAIL figures are estimates based on samples--money amounts are in thomsands of dollars

Size of adjusted gross income Total. 1 under \$1,000 1,000 under \$2,000 1,000 under \$3,000 1,000 under \$5,000 1,000 under \$5,000 1,000 under \$5,000 1,000 under \$8,000 1,000 under \$8,000 1,000 under \$9,000 1,000 under \$9,000 1,000 under \$10,000 1,000 under \$10,000 1,000 under \$11,000 1,000 under \$11,000	Number of returns (1) 24,564,363 34,902 68,543 154,057 364,355 634,960 749,270 988,689 1,065,790 1,253,204 1,411,988	Amount 119,406,420 98,377 154,546 326,423 841,397 1,472,418 1,762,905 2,383,207 2,738,224	Under Number of returns (3) 51,707 17,186 12,522 (*)	(4) 12,193 4,174 2,502	\$500 under Number of returns (5) 70,411 11,125 8,503	Amount (h) 55,807	\$1,000 und Number of returns (7) 772,541 17,934	Amount (8)
l under \$1,000 1,000 under \$2,000 2,000 under \$3,000 3,000 under \$4,000 4,000 under \$5,000 5,000 under \$5,000 5,000 under \$6,000 7,000 under \$8,000 7,000 under \$8,000 8,000 under \$8,000 1,000 under \$9,000 1,000 under \$9,000 1,000 under \$1,000 1,000 under \$1,000 1,000 under \$1,000	74, 564, 363 34, 902 68, 543 154, 057 364, 355 634, 960 749, 270 988, 689 1,065, 790 1,253, 204	119,406,420 98,377 154,546 326,423 841,397 1,472,418 1,762,905 2,363,267 2,738,224	(3) 51,707 17,186 12,522 (*)	(4) 12,193 4,174 2,502	70,411 11,125	55,807	(7) 	(8)
l under \$1,000 1,000 under \$2,000 2,000 under \$3,000 3,000 under \$4,000 4,000 under \$5,000 5,000 under \$5,000 5,000 under \$6,000 7,000 under \$8,000 7,000 under \$8,000 8,000 under \$8,000 1,000 under \$9,000 1,000 under \$9,000 1,000 under \$1,000 1,000 under \$1,000 1,000 under \$1,000	29,564,363 34,902 68,543 154,957 364,355 634,960 749,270 988,689 1,065,790 1,253,204	119,406,420 98,377 154,546 326,423 841,397 1,472,418 1,762,905 2,383,267 2,738,224	51,707 17,186 12,522 (*)	12,193 4,174 2,502	70,411	55,807	772,541	
l under \$1,000 1,000 under \$2,000 2,000 under \$3,000 3,000 under \$4,000 4,000 under \$5,000 5,000 under \$5,000 5,000 under \$6,000 7,000 under \$8,000 7,000 under \$8,000 8,000 under \$8,000 1,000 under \$9,000 1,000 under \$9,000 1,000 under \$1,000 1,000 under \$1,000 1,000 under \$1,000	34,902 68,563 154,057 364,355 634,960 749,270 988,689 1,065,790 1,253,204	98,377 154,546 326,423 841,397 1,472,418 1,762,905 2,383,267 2,738,224	17,186	4,174 2,502	11,125			1,060,65
1,000 under \$2,000. 2,000 under \$3,000. 3,000 under \$4,000. 4,000 under \$5,000. 5,000 under \$6,000. 5,000 under \$7,000. 7,000 under \$8,000. 4,000 under \$8,000. 9,000 under \$1,000.	68,543 154,057 364,355 634,960 749,270 988,689 1,065,790 1,253,204	154,546 326,423 841,397 1,472,418 1,762,905 2,383,267 2,738,224	12,522	2,502		9,498	12.0	
3,000 under \$-,000. 4,000 under \$5,000. 5,000 under \$6,000. 5,000 under \$7,000. 7,000 under \$8,000. 8,000 under \$9,000. 9,000 under \$10,000.	154,057 364,355 634,960 749,270 988,689 1,065,790 1,253,204	326,423 841,397 1,472,418 1,762,905 2,383,267 2,738,224	12,522	2,502		2,420		23,58
3,000 under \$-,000. 4,000 under \$5,000. 5,000 under \$6,000. 5,000 under \$7,000. 7,000 under \$8,000. 8,000 under \$9,000. 9,000 under \$10,000.	364,355 634,960 749,270 988,689 1,065,790 1,253,204	841,397 1,472,418 1,762,905 2,383,267 2,738,224	(*)				32,909	43,21
5,000 under \$6,000 5,000 under \$7,000 7,000 under \$8,000 8,000 under \$9,000 9,000 under \$10,000	749,270 988,689 1,065,790 1,253,204	1,762,905 2,383,267 2,738,224				6,933	56,575	75,42
5,000 under \$7,000. ,000 under \$8,000. ,000 under \$9,000. ,000 under \$10,000.	988,689 1,065,790 1,253,204	2,383,267	(+)	(*)	(*)	(*)	126,731	173,29
7,000 under \$8,000. 8,000 under \$9,000. 9,000 under \$10,000.	1,065,790	2,738,224	(*)	(*) (*)	11,952	8,912	97,614 116,831	134,71 161,99
0,000 under \$10,000.			-	-	15,485	12,082	117,912	164,24
10.000 under \$11.000.	, ,	3,249,650 3,752,538	(*)	(*) (*)]	12,002	102,267	142,85 86,58
10,000 under \$11,000			` ′	` ′	·			•
	1,389,924	3,935,615 4,671,926	(*)	(*)	(*) (*)	(*) (*)	10,230 8,993	14,1
11,000 under \$12,000. 12,000 under \$13,000.	1,447,940	4,568,515	-	-	(*)	(*)	1	
13,000 under \$14,000.	1,508,373	4,997,823 4,948,259	(*)	(*)	(*)	(*)	16,946	21,8
L5,000 under \$20,000	6,734,075	25,134,478	_		(*)	(*)	(*)	(*)
20 000 upder \$25 000	3,982,600	17,244,379	(*)	(*)	(*)	(*)	(*)	(*)
25,000 under \$30,000	1,969,885	10,084,319 13,448,988	(*)	(*) (*)	(*)	(*)	(*)	(*)
25,000 under \$30,000. 30,000 under \$30,000.	665,870	7,741,087	(*)	(*)	(*)	(*)	1 (2)	(-)
100,000 under \$200,000	131,285	3,177,422	(*)	(*)	(*)	(*)	203	24
200.000 under \$500.000	26,297	1,575,945	` ′ -	` ′ -	(*)	(*)	'	
500,000 under \$1,000,000.	3,168 1,090	538,731 559,188	-	-	-	-	(*)	(*)
eturns under \$5,000	1,256,817	2,893,160	31,311	7,280	26,071	21,835	234,149	315,5
eturns \$5,000 under \$10,000	5,468,941	13,886,584	13,355	3,585	27,433	20,995	496,864	690,39
eturns \$10,000 under \$15,000	7,340,121 15,498,484	23,122,138 79,504,537	(*) 4,142	(*) 640	16,907	12,979	36,169 5,359	47,68 7,04
tulio visiono di anteriori		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			, ,		1 3,333	
	\$1,500 und	der \$2.000	\$2,000 und		\$2,500 unde		\$3,000 unde	r 54 000
Size of adjusted gross income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns (9)	(10)	returns (11)	(12)	returns (13)	(14)	returns (15)	((16)
Total	2,665,355	4,719,969	4,638,420	10,444,152	4,734,120	12,982,697	7,067,168	24,409,47
				1				
under \$1,000	5,660 16,306	9,369 28,453	912 6,533	2,077 14,395	1,668	4,628 6,774	3,689 3,046	14,11 10,32
2.000 under \$3.000	43,532	74,219	26,851	58,364	13,969	38,355	12,676	42,55
3,000 under \$4,000. ,000 under \$5,000.	131,232 201,835	225,770 352,663	78,872 125,047	172,972 277,560	26,373 68,795	71,558 187,495	35,792 61,831	120,3
5,000 under \$6,000.	243,680	432,789	156,071	345,311	108,984			•
000 under \$7 000	311,452	544,656	234,993	518,572	116,022	294,229 314,336	79,513 136,559	270,95 460,68
,000 under \$8,000.	287,795	501,746	227,788	509,840	191,338	524,382	137,334	467,5
,000 under \$8,000, ,000 under \$8,000, ,000 under \$10,000,	351,980 397,751	616,956 698,042	260,222 305,451	581,750 682,427	198,554 247,788	542,781 676,040	204,897 257,583	692,08 87 3, 61
.0.000 under \$11,000	302,862	540,201	369.878	835,226	273,652	746,685	268,185	918,09
1 000 under \$12 000	213,564	392,909	375,827	838,127	318,265	867,783	391,443	1,336,68
2,000 under \$13,000. 3,000 under \$14,000.	83,702 30,048	161,075 58,255	406,261 350,426	907,351 793,977	319,705 397,111	878,581 1,091,334	390,551 448,800	1,328,0
4,000 under \$15,000.	13,487	24,735	300,725	683,014	353,378	966,609	459,398	1,539,0 1,589,9
5,000 under \$20,000	24,314	46,132	951,514	2,163,307	1,322,934	3,636,136	2,234,515	7,738,66
0,000 under \$25,000. 5,000 under \$30,000.	5,644	11,019	311,310	715,059	523,329	1,444,553	1,206,142	4,207,85
0,000 under \$50,000	499	961	87,262 53,322	201,688 122,267	140,725 94,304	389,508 260,397	446,930 250,489	1,570,22 886,05
0,000 under \$50,000. 0,000 under \$100,000.	J		8,240	18,796	13,429	37,042	34,495	121,54
.00,000 under \$200,000	(*)	(*)	806	1,823	1,121	3,096	2,943	10,33
00,000 under \$500,000	(*)	(*)	102	233	134	372	332	1,14
.00,000 under \$1,000,000			(*)	(*) 16	(*)	(*)	21	1
turns under \$5,000	398,565	690,473	238,215	525,368	113,339	308,810	117,034	396,9
turns \$5,000 under \$10,000	1,592,658	2,794,189	1,184,525	2,637,900	862,686	2,351,769	815,886	2,764,84
turns \$10,000 under \$15,000.	643,663 30,469	1,177, 1 74 58,130	1,803,117	4,057,695	1,662,111	4,550,992 5,771,125	1,958,377	6,711,80 14,535,91

Footnotes at end of table.

Table 2.4 -Returns With Itemized Deductions: Size of Total Itemized Deductions by Size of Adjusted Gross Income-Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

			Size of to	tal itemized	deductionsCo	ntinued		
Size of adjusted gross income	\$4,000 ur	nder \$5,000	\$5,000 und	ler \$7,500	\$7,500 und	er \$10,000	\$10,000	or more
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	3,947,735	17,550,302	3,750,013	22,343,465	977,898	8,310,333	888,995	17,517,367
\$1 under \$1,000 \$1,000 under \$2,000	3,404 3,752	14,527 17,570	1,861 2,300	11,653 14,277	} 735	6,109	4,800	61,382
\$2,000 under \$3,000 \$3,000 under \$4,000	4,663 9,705	20,007 44,411	5,260 12,294	29,411 75,592	5,987	51,113	594 103	11,190 3,873
\$4,000 under \$5,000	21,098	94,258	13,087	79,125	3,864	30,896	4,626	61,562
\$5,000 under \$5,000 \$6,000 under \$7,000	31,411 34,800	138,027 159,393	17,698 16,569	101,630 100,736	3,433 7,796	27,438 73,565	1,083 2,709	13,690 42,735
\$7,000 under \$8,000\$8,000 under \$9,000	50,079 75,404	218,599 335,198	43,022 39,544	259,020 226,759	4,006 9,870	32,693 81,080	4,084 1,981	57,799 25,100
\$9,000 under \$10,000	71,085	304,250	43,798	256,599	11,821	104,278	5,341	64,315
\$10,000 under \$11,000\$11,000 under \$12,000	89,860 138,874	401,901 613,965	60,059 73,027	344,031 430,642	5,065 14,949	42,845 127,918	6,662 4,270	90,082 50,338
\$12,000 under \$13,000 \$13,000 under \$14,000	133,172 153,914	586,991 679,425	74,574 104,820	431,578 602,587	20,578 10,936	174,866 90,005	5,929 10,508	85,085 140,562
\$14,000 under \$15,000	181,604	802,527	116,384	680,571	15,721	136,918	4,227	56,702
\$15,000 under \$20,000\$20,000 under \$25,000	1,218,535 926,296	5,398,086 4,124,429	838,034 824,272	4,866,203 4,905,436	104,451 132,480	874,338 1,108,335	30,879 49,797	402,402 725,694
\$25,000 under \$30,000\$30,000 under \$50,000	466,081 283,297	2,093,020 1,274,679	624,383 693,551	3,759,948 4,255,730	141,785 349,447	1,187,577 2,981,393	61,517 255,823	881,798 3,665,759
\$50,000 under \$100,000	46,686	210,881	132,479	830,389	121,584	1,062,084	308,204	5,459,823
\$100,000 under \$200,000 \$200,000 under \$500,000	3,667 316	16,584	12,019 899	75,411 5,638	12,153	106,108	98,489 23,342	2,963,991 1,557,025
\$500,000 under \$1,000,000. \$1,000,000 or more.	24 8	107 36	68 11	434 65	65 14	566 123	2,978 1,049	537,519 558,941
Returns under \$5,000	42,622	190,773	34,802	210,059	10,586	88,120	10,123	138,006
Returns \$5,000 under \$10,000	262,779 697,424	1,155,467 3,084,809	160,631 428,864	944,744 2,489,409	36,926 67,249	319,054 572,553	15,198 31,596	203,639 422,771
Returns \$15,000 or more	2,944,910	13,119,252	3,125,716	18,699,254	863,137	7,330,608	832,078	16,752,953

^(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals. NOTE: Detail may not add to total because of rounding.

Table 2.5 -Returns With Itemized Deductions: Itemized Deductions as a Percent of Adjusted Gross Income by Size of Adjusted Gross Income

	ltemized d	eductions	lte	mized deducti	ons as a perc	ent of adjust	ed gross incom	ne
			Under 5	percent	5 under 10	percent	10 under 1	percent
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	29,564,363	119,406,420	80,823	225,606	757,104	2,680,611	447,107	1,470,819
a adjusted cross income	-	-	_	-	-	_	der .	
1 under \$1,000	34,902 68,543	98,377 154,546	(*)	(*)	(*)	(*)	(*)	(*)
2,000 under \$3,000. 3,000 under \$4,000.	154,057 364,355	326,423 841,397	(*) (*)	(*) (*)	(*)	(*)	(*)	(*)
4,000 under \$5,000	634,960	1,472,418	` _	•	(*)	(*)	(*)	(*)
5,000 under \$6,000	749,270 988,689	1,762,905 2,383,267	(*) (*)	(*) (*)	1		(*)	(*)
7.000 under \$8.000	1,065,790	2,738,224	-	(*)	15,894	9,180	-1	
8,000 under \$9,000	1,253,204 1,411,988	3,249,650 3,752,538	(*)	-)		(*)	(*)
10,000 under \$11,000	1,389,924	3,935,615	-	(4))			
11,000 under \$12,000 12,000 under \$13,000.	1,542,723 1,447,940	4,671,926 4,568,515	(*)	(*)	21,022	21,955	9,517	12,54
13,000 under \$14,000	1,508,373	4,997,823 4,948,259	(*) (*)	(*) (*))			
15 000 under \$20 000	6,734,075	25,134,478	(*)	(*)	5,864	7,581	39,540	80,32
20,000 under \$25,000. 25,000 under \$30,000.	3,982,600 1,969,885	17,244,379	(*)	(*) (*)	92,697 144,881	203,153 354,816	169,945 81,665	398,74 235,32
30,000 under \$50,000. 50,000 under \$100,000.	1,984,214 665,870	13,448,988 7,741,087	7,781 27,214	10,847 76,885	284,025 147,132	872,038 754,348	97,327 35,057	378,31 245,27
100,000 under \$200,000	131,285	3,177,422	14,572	68,882	31,346	306,849	5,809	78,5
200 000 under \$500,000	26,297	1,575,945	4,409 707	37,961 12,453	5,323 496	106,997 21,010	910 77	26,4 5,3
500,000 under \$1,000,000. 1,000,000 or more	3,168 1,090	538,731 559,188	279	11,714	156	21,212	22	4,0
eturns under \$5,000	1,256,817	2,893,160			(*)	(*)	(*)	(*)
eturns \$5,000 under \$10,000eturns \$10,000 under \$15,000	5,468,941 7,340,121	13,886,584	18,122	2,470	15,894 21,022	9,180 21,955	(*) 9,517	(*) 12,5
eturns \$15,000 or more	15,498,484	79,504,537	62,701	223,138	711,860	2,648,004	430,352	1,452,34
	11 under 1			13 percent	adjusted gro		14 under 1	5 nercent
Size of adjusted gross income	Number of	1	Number of		Number of		Number of	
	returns	Amount	returns	Amount	returns	Amount	returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	584,313	1,948,611	772,668	2,546,105	961,755	3,177,284	1,167,415	3,830,43
g adjusted gross income	_	:	:	-	[]	-	- '	
1,000 under \$2,000. 2,000 under \$3,000.	(*)	(*)	(*)	(*)	(*)	(*)		
3,000 under \$4,000. 4,000 under \$5,000.	-	(*)	-	-	(*) (*)	(*) (*)	(*) (*)	(*) (*)
5,000 under \$6,000	(*)	(*)	(*)	(*)	(~)	(~)	, (~)	(^)
6,000 under \$7,000	- (*)	(")	()		1	10 212	(*)	(*)
7,000 under \$8,000		I			1 2 272			(*)
8,000 under \$9,000	(*)	(*)	7,262	8,125	11,372	12,717	(*)	
9,000 under \$10,000	(*) (*)	(*) (*)	7,262	8,125	{}		12,352	17,2
9,000 under \$10,000			7,262 (*) (*)	8,125 (*) (*)	(*) (*) (*)	(*) (*)	12,352 15,665 16,295	17,23 24,39 27,10
19,000 under \$10,000. 111,000 under \$11,000. 111,000 under \$12,000. 112,000 under \$13,000. 13,000 under \$14,000.	(*)	(*)	(*)	(*) (*) - (*)	(*)	(*)	12,352 15,665 16,295 14,088 41,044	17,27 24,39 27,16 25,90 81,03
18,000 under \$9,000. 99,000 under \$10,000. 101,000 under \$11,000. 111,000 under \$12,000. 112,000 under \$13,000. 113,000 under \$14,000. 114,000 under \$14,000.	(*)	(*) - (*)	(*)	(*) (*)	(*) (*) (*)	(*) (*)	12,352 15,665 16,295 14,088	17,27 24,39 27,16 25,90
9,000 under \$10,000. 10,000 under \$11,000. 11,000 under \$12,000. 12,000 under \$13,000. 13,000 under \$14,000. 44,000 under \$15,000.	(*) (*) (*) (*) (*)	(*) - (*) - (*) (*) 249,508	(*) (*) (*) - (*) (*) 245,283	(*) (*) - (*) (*) 555,664	(*) (*) (*) 13,454	(*) (*) (*) - 27,117 939,657	12,352 15,665 16,295 14,088 41,044	24,39 27,16 25,90 81,03 176,27
9,000 under \$10,000. 10,000 under \$11,000. 11,000 under \$12,000. 12,000 under \$13,000. 13,000 under \$14,000. 40,000 under \$15,000. 15,000 under \$20,000. 20,000 under \$30,000.	(*) - (*) (*) (*) 116,327 195,100 110,428	(*) - (*) (*) (*) 249,508 500,180 348,560	(*) (*) (*) (*) (*) 245,283 259,138 110,483	(*) (*) (*) (*) (*) 555,664 725,817 374,935	(*) (*) (*) - 13,454 398,460 254,681 125,160	(*) (*) (*) - 27,117 939,657 768,095 461,390	12,352 15,665 16,295 14,088 41,044 82,999 421,743 279,604 130,482	17,27 24,39 27,16 25,90 81,03 176,27 1,067,87 900,17 510,67
9,000 under \$10,000. 10,000 under \$11,000. 11,000 under \$12,000. 12,000 under \$13,000. 13,000 under \$14,000. 14,000 under \$15,000. 15,000 under \$20,000. 20,000 under \$25,000. 25,000 under \$30,000.	(*) (*) (*) (*) (*) 116,327 195,100	(*) (*) (*) (*) (*) 249,508 500,180	(*) (*) (*) (*) (*) 245,283 259,138	(*) (*) - (*) (*) 555,664 725,817	(*) (*) (*) 13,454 398,460 254,681	(*) (*) (*) 27,117 939,657 768,095	12,352 15,665 16,295 14,088 41,044 82,999 421,743 279,604	17,27 24,33 27,16 25,90 81,0 176,27 1,067,87 900,17 510,65
9,000 under \$10,000. 10,000 under \$11,000. 11,000 under \$12,000. 12,000 under \$14,000. 14,000 under \$14,000. 14,000 under \$15,000. 15,000 under \$20,000. 20,000 under \$20,000. 20,000 under \$30,000. 30,000 under \$30,000. 30,000 under \$30,000.	(*) (*) (*) (*) (*) (16,327 195,100 110,428 108,192 33,455 5,650	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) 245,283 259,138 110,483 98,356 34,851	(*) (*) (*) (*) 555,664 725,817 374,935 457,776 282,801	(*) (*) (*) (*) 13,454 398,460 254,681 125,160 31,299 4,776	(*) (*) (*) 27,117 939,657 768,095 461,390 556,689 278,046	12,352 15,665 16,295 14,084 81,044 82,999 421,743 279,604 130,482 112,350 28,743 4,519	17,2: 24,3: 27,1: 25,9: 81,0: 176,2: 1,067,8: 900,1: 510,6: 592,2: 269,8:
9,000 under \$10,000. 10,000 under \$11,000. 11,000 under \$12,000. 12,000 under \$13,000. 13,000 under \$14,000. 14,000 under \$15,000. 15,000 under \$20,000. 20,000 under \$20,000. 20,000 under \$30,000. 30,000 under \$30,000. 100,000 under \$20,000.	(*) (*) (*) (*) (16,327 195,100 110,428 108,192 33,455	(*) (*) (*) (*) (*) 249,508 500,180 348,560 457,116 253,806	(*) (*) (*) (*) (*) 245,283 259,138 110,483 98,356 34,851	(*) (*) (*) (*) (*) 555,664 725,817 374,935 457,776 282,801 87,593 26,350 4,969	(*) (*) (*) (*) 13,454 398,460 254,681 125,160 112,510 31,299 4,776 749 74	(*) (*) (*) 27,117 939,657 768,095 461,390 556,689 278,046 83,204 27,958 6,789	12,352 15,665 16,295 14,088 41,044 82,999 421,743 279,600 130,482 112,350 28,743	17,27 24,38 27,16 25,96 81,0. 176,27 1,067,87 900,17 510,67 592,26 269,86 83,77 29,06 7,44
19,000 under \$10,000. 110,000 under \$11,000. 111,000 under \$12,000. 112,000 under \$12,000. 113,000 under \$14,000. 114,000 under \$15,000. 115,000 under \$15,000. 125,000 under \$20,000. 225,000 under \$25,000. 225,000 under \$30,000. 230,000 under \$100,000. 300,000 under \$100,000. 310,000 under \$200,000.	(*) (*) (*) (*) 116,327 195,100 110,428 108,192 33,455 5,650 786 83 23	(*) (*) (*) (*) (*) (*) 249,508 500,180 348,560 457,116 253,806 84,152 25,169	(*) (*) (*) (*) 245,283 259,138 110,483 98,356 34,851 5,438 763	(*) (*) (*) (*) 555,664 725,817 374,935 457,776 282,801 87,593 26,350	(*) (*) (*) (*) 13,454 398,460 254,681 125,160 112,510 31,299 4,776 749	(*) (*) (*) 27,117 939,657 768,095 461,390 556,689 278,046 83,204 27,958	12,352 15,665 16,295 14,088 41,044 82,999 421,743 279,604 130,482 112,350 28,743 4,519 736	17,27 24,39 27,16 25,90 81,03 176,27 1,067,87 900,17
19,000 under \$10,000. 110,000 under \$11,000. 112,000 under \$12,000. 112,000 under \$13,000. 113,000 under \$14,000. 114,000 under \$15,000. 115,000 under \$20,000. 120,000 under \$23,000. 220,000 under \$25,000. 230,000 under \$30,000. 300,000 under \$100,000. 100,000 under \$200,000.	(*) (*) (*) (*) 116,327 195,100 110,428 108,192 33,455 5,650 786 83 23	(*) (*) (*) (*) (*) (*) (*) 249,508 500,180 348,560 457,116 253,806 84,152 25,169 6,270	(*) (*) (*) (*) (*) 245,283 259,138 110,483 98,356 34,851 5,438 763 59	(*) (*) (*) (*) (*) 555,664 725,817 374,935 457,776 282,801 87,593 26,350 4,969	(*) (*) (*) (*) 13,454 398,460 254,681 125,160 112,510 31,299 4,776 749 74	(*) (*) (*) 27,117 939,657 768,095 461,390 556,689 278,046 83,204 27,958 6,789	12,352 15,665 16,295 14,088 41,044 82,999 421,743 279,604 130,482 112,350 28,743 4,519 736 777	17,27 24,38 27,16 25,96 81,0. 176,27 1,067,87 900,17 510,67 592,26 269,86 83,77 29,06 7,44

Footnote at end of table.

Table 2.5 — Returns With Itemized Deductions: Itemized Deductions os a Percent of Adjusted Gross Income by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

[All figures are estimates based	Oir samples-			s a percent of		oss IncomeC	ontinued	
	15 under	16 percent		17 percent		18 percent		
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	18 under 1 Number of	9 percent Amount
	(17)	(18)	(19)	(20)	(21)	(22)	returns (23)	(24)
Total	1,428,533	4,616,514	1,571,013	5,087,339	1,635,690	5,322,300	1,575,725	5,438,993
No adjusted gross income. \$1 under \$1,000 \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.		-	(*)	(*)	(*)	(*)	(*)	(*)
\$4,000 under \$5,000	-	-	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	(*) (*) 10,732 39,144	(*) (*) 14,317 57,844	7,856 41,711 68,425	10,030 58,928 107,096	(*) (*) 27,207 53,023 79,575	(*) (*) 36,556 79,179 130,927	3,335, 41,579 54,307 98,319	4,254 57,766 84,743 173,460
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	64,665 78,798 71,950 73,978 93,995	105,458 140,587 140,518 154,158 212,159	66,768 90,180 90,896 100,635 86,763	115,570 171,040 188,121 224,718 207,858	75,491 88,446 145,251 111,907 114,737	138,734 178,544 316,371 263,784 290,906	84,112 89,189 76,115 107,664 105,419	163,520 188,943 176,246 268,792 282,273
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$100,000.	437,322 256,599 138,628 124,613 29,931	1,173,240 884,122 586,163 718,507 299,871	471,108 271,999 138,055 101,861 26,996	1,354,291 994,795 620,143 615,766 293,050	440,412 250,551 106,015 104,382 25,161	1,334,597 972,549 502,056 657,801 285,992	421,879; 259,288 113,241 89,089 26,465	1,347,892 1,065,246 568,860 607,059 321,332
\$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	4,418 635 67 17	88,568 27,186 6,642 4,182	4,025 666 49 11	86,907 29,782 5,132 2,931	3.924 596 47 16	88,727 28,680 5,367 4,145	3,381 684 58 13	80,960 34,296 6,872 5,997
Returns under \$5,000. Returns \$5,000 under \$15,000. Returns \$10,000 under \$15,000. Returns \$15,000 or more.	52,917 383,386 992,230	75,152 752,879 3,788,481	(*) 117,992 435,242 1,014,770	(*) 176,055 907,307 4,002,797	(*) 163,892 535,832 931,104	(*) 251,123 1,188,339 3,879,914	(*) 197,540 462,499 914,098	(*) 320,223 1,079,773 4,038,512
		ltemized	deductions a	s a percent o	f adjusted gr	oss incomeC	ontinued	
Size of adjusted gross income	19 under 2		deductions a		f adjusted gr		ontinued 30 under 40	percent
Size of adjusted gross income	19 under 2 Number of returns) percent Amount
Size of adjusted gross income	Number of	O percent	20 under 2	5 percent	- S under 3	() percent	30 under 40	
Total	Number of returns	O percent Amount	20 under 2 Number of returns	S percent Amount	-5 under 3	() percent Amount	30 under 40 Number of returns	Amount
Total	Number of returns (25) 1,518,451 (*) (*)	Amount (26) 5,404,237 (*) (*) (*)	20 under 2 Number of returns (27) 6,184,178	Amount (28) 24,006,083	Rumber of returns (29) 3,970,363 - (*) (*) (*)	Amount (30) 17,148,721 (*) (*)	Number of returns (31) 3,823,738 10,526 39,140	Amount (32) 17,426,511 - 6,035 51,777
Total No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000	Number of returns (25) 1,518,451	Amount (26) 5,404,237 - (*)	20 under 2 Number of returns (27) 6,184,178 (*) (*) (*) 31,403 168,488 213,891 296,718	Amount (28) 24,006,083	Number of returns (29) 3,970,363 (*) (*) (*) (55,152 123,842 (204,924) 197,642 (201,479)	Amount (30) 17,148,721 (*) (*) (*) 73,326 187,093 365,140 407,322 470,363	9) under 40 Number of returns (31) 3,823,738 10,526 39,140 207,490 259,860 302,663 285,104 294,276	Amount (32) 17,426,511 6,035 51,777 327,338 500,250 669,933 743,669
Total No adjusted gross income. \$1 under \$1,000. \$2,000 under \$2,000. \$2,000 under \$4,000. \$3,000 under \$6,000. \$4,000 under \$6,000. \$5,000 under \$6,000. \$5,000 under \$7,000. \$7,000 under \$7,000. \$7,000 under \$8,000.	Number of returns (25) 1,518,451 (*) (*) (*) (*) (*) 13,040 44,858	0 percent Amount (26) 5,404,237 (*) (*) (*) (*) (*) 17,255 66,409 107,431	20 under 2 Number of returns (27) 6,184,178	Amount (28) 24,006,083	Number of returns (29) 3,970,363 (*) (*) (*) (5,152 123,842 204,924 197,642	Amount (30) 17,148,721	Number of returns (31) 3,823,738 10,526 39,140 207,490 259,860 302,663 285,104	Amount (32) 17,426,511 6,035 51,777 327,338 500,250 669,933 743,660 856,793 978,129 822,851 1,053,375 874,317 831,811
Total No adjusted gross income. \$1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000. \$5,000 under \$6,000. \$5,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$8,000. \$9,000 under \$9,000. \$10,000 under \$10,000. \$11,000 under \$11,000. \$12,000 under \$12,000.	Number of returns (25) 1,518,451 (*) (*) (*) (*) 13,040 44,858 64,740 78,566 61,006 6100,028 100,083 103,511	0 percent Amount (26) 5,404,237 (*) (*) (*) (*) (*) 17,255 66,409 107,431 144,218 125,093 224,001 243,961 272,822	20 under 2 Number of returns (27) 6,184,178	Amount (28) 24,006,083 (*) (+) (+) (42,384 (250,030 (361,029 (364,41) (368,645) (368,645 (368,645 (368,645 (368,645 (368,645 (368,645 (368,645) (368,645 (368,645 (368,645 (368,645 (368,645 (368,645 (368,645) (368,645 (368,645 (368,645 (368,645 (368,645 (368,645 (368,645)	Number of returns (29) 3,970,363 (*) (*) (*) (5,152 123,842 204,924 197,642 201,479 238,014 246,665 282,654 234,854 263,187	Amount (30) 17,148,721 (*) (*) (*) 73,326 187,093 365,140 407,322 470,363 619,358 706,492 890,813 795,873 966,822	Number of returns (31) 3,823,738 10,526 39,140 207,490 259,860 302,663 285,104 294,276 303,010 230,960 270,049 206,768 179,209	Amount (32) 17,426,511 6,035 51,777 327,338 500,250 669,933 743,660 856,793 978,129 822,851 1,053,375 874,317
Total No adjusted gross income. \$1 under \$1,000. \$2,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$6,000. \$4,000 under \$5,000. \$5,000 under \$7,000. \$5,000 under \$7,000. \$5,000 under \$1,000. \$7,000 under \$9,000. \$9,000 under \$10,000. \$10,000 under \$10,000. \$10,000 under \$10,000. \$12,000 under \$12,000. \$12,000 under \$14,000. \$12,000 under \$14,000. \$14,000 under \$15,000. \$14,000 under \$15,000. \$15,000 under \$20,000. \$10,000 under \$20,000. \$100,000 under \$200,000. \$100,000 under \$200,000. \$100,000 under \$200,000.	Number of returns (25) 1,518,451 (*) (*) (*) (*) (*) 13,040 44,858 64,740 78,566 100,028 100,083 103,511 105,008 409,165 213,148 97,299 94,288	0 percent Amount (26) 5,404,237 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*	Number of returns (27) 6,184,178 (*) (*) 31,403 168,488 213,891 296,718 314,320 391,687 382,347 396,711 443,618 364,850 1,622,193 772,366 301,240	Amount (28) 24,006,083	Number of returns (29) 3,970,363 (*) (*) (*) (*) 55,152 123,842 204,924 197,042 201,479 238,014 246,665 282,654 234,854 234,854 234,854 234,854 237,878	(40) 17,148,721 (*) (*) (*) (*) 73,326 187,093 365,140 407,322 470,363 519,358 706,402 840,813 795,873 966,822 928,844 4,343,462 1,299,800 1,551,238	Number of returns (31) 3,823,738 10,526 39,140 207,490 259,860 302,663 285,104 294,276 303,010 230,960 270,049 206,788 179,209 156,164 582,3645 90,481	Amount (32) 17,426,511
Total No adjusted gross income. \$1 under \$1,000. \$2,000 under \$2,000. \$2,000 under \$3,000. \$33,000 under \$6,000. \$4,000 under \$6,000. \$5,000 under \$7,000. \$5,000 under \$7,000. \$5,000 under \$10,000. \$7,000 under \$10,000. \$9,000 under \$10,000. \$10,000 under \$10,000. \$10,000 under \$12,000. \$12,000 under \$13,000. \$12,000 under \$13,000. \$12,000 under \$13,000. \$14,000 under \$13,000. \$15,000 under \$10,000. \$15,000 under \$10,000. \$15,000 under \$20,000. \$15,000 under \$20,000. \$15,000 under \$20,000. \$15,000 under \$20,000. \$10,000 under \$20,000.	Number of returns (25) 1,518,451 (*) (*) (*) (*) 13,040 44,858 64,740 78,56h 61,006 100,028 100,028 100,033 103,511 105,008 409,165 213,148 97,299 94,288 22,564 3,283 558 56	0 percent Amount (26) 5,404,237 (*) (*) (*) (*) (*) (*) (*) (*) 17,255 6,409 107,431 144,218 125,093 224,001 243,961 272,822 297,430 1,371,365 (26,203 514,276 676,104 285,918 83,006 28,928 83,006 28,928 7,441	20 under 2 Number of returns (27) 6,184,178 (*) (*) 31,403 168,488 213,891 296,718 314,32e 391,87 382,347 396,711 443,616 364,850 1,622,193 772,366 361,240 322,272 82,339 12,788 2,228	Amount (28) 24,006,083 24,006,083 (*) (+) (+) 42,384 250,030 361,029 364,069 24,431 989,220 1,119,670 1,329,608 1,182,812 6,233,367 3,784,201 2,179,900 2,602,177 1,195,582 369,083 138,036 36,131	Number of returns (29) 3,970,363 (*) (*) (*) (*) 55,152 123,842 204,924 197,422 201,479 238,014 246,665 282,654 234,854 236,251 922,636 2370,804 176,688 157,232 47,171 8,066 1,630 183	(30) 17,148,721 (*) (*) (*) (*) 73,326 187,093 365,140 407,322 470,363 619,358 706,492 890,813 795,873 966,822 928,844 4,336,333 2,243,462 1,299,800 1,551,238 838,640 283,129 126,558	Number of returns (31) 3,823,738 10,526 39,140 207,490 259,860 302,663 285,104 294,276 303,010 230,960 270,049 206,768 179,209 156,164 582,365 253,445 90,481 104,940 37,219 7,922 1,886 265	Amount (32) 17,426,511 6,035 51,777 327,338 500,250 669,933 743,660 856,793 978,129 822,851 1,053,375 874,317 831,811 765,253 3,387,210 1,870,146 830,689 1,338,007 845,289 360,414 184,026 62,057

Individual Returns/1974 • Deductions and Exemptions Toble 2.5 —Returns With Itemized Deductions: Itemized Deductions as a Percent of Adjusted Gross Income by Size of Adjusted Gross Income-Continued

[All figures are estimates based on samples -- money amounts are in thousands of dullary]

		ltemize	d deductions	as a percent	of adjusted g	ross income	Continued	
Size of adjusted gross income	40 under 5	0 percent	50 under 6	O percent	60 under 7	0 percent	70 under 80	percent
Gree of Balanced Bross services	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	humber of returns	Amount
	(33)	(34)	(35)	(36)	(371	(38)	(39)	(40)
Total	1,451,282	7,395,520	550,256	3,776,979	359,286	2,348,119	171,688	1,326,64
No adjusted gross income	(*)	(*)		-	-	-	-	
31 under \$1,000. 12,000 under \$2,000. 12,000 under \$3,000. 13,000 under \$4,000. 14,000 under \$5,000.	22,677 107,206 140,319	28,796 172,756 285,952	(*) 17,834 66,464 83,597	(*) 27,933 130,178 206,710	(*) 18,546 56,378 60,827	(*) 30,591 127,751 178,319	(*) 19,550 20,404 21,452	(*) 36,51 54,60 72,17
5,000 under \$6,000. 6,000 under \$7,300. 7,000 under \$8,000. 8,000 under \$9,000. 9,000 under \$10,000.	143,944 142,024 119,659 108,535 93,233	352,665 414,263 392,488 405,589 385,546	77,003 65,782 60,160 59,596 27,208	229,736 229,235 245,998 273,151 143,939	42,043 27,575 21,687 25,070 14,342	150,259 113,272 107,653 135,829 88,009	22,501 17,454 14,742 6,947 7,028	93,69 83,58 81,15 43,59 47,94
10,000 under \$11,000. 11,000 under \$12,000. 12,000 under \$13,000. 13,000 under \$14,000.	86,959 76,857 51,486 46,779 51,336	408,499 391,632 283,112 278,177 322,721	29,217 24,531 18,577 19,757 14,242	162,984 152,592 123,739 144,591 113,010	12,837 15,327 12,791 3,674 6,676	86,603 113,444 103,465 31,821 62,375	3,528 6,503 8,619 2,643 753	27,69 55,63 77,89 27,22 8,41
15,000 under \$20,000. 20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000. \$30,000 under \$100,000.	131,227 47,357 25,985 35,814 14,096	986,539 461,167 308,295 582,023 420,017	41,388 12,950 5,676 10,810 7,043	382,291 157,241 84,092 209,625 270,835	11,367 6,201 4,935 7,660 3,741	128,667 90,293 86,182 190,093 167,349	4,027 3,304 1,857 4,593 2,081	49,46 56,18 39,24 128,67 106,30
100,000 under \$200,000. 200,000 under \$500,000. 500,000 under \$1,000,000. 1,000,000 or more.	4,264 1,261 166 68	254,852 160,593 48,707 51,124	2,644 829 179 69	187,256 133,199 64,729 99,651	1,605 578 101 35	138,930 109,032 42,934 58,523	1,050 346 68 16	106,18 73,25 34,27 19,99
eturns under \$5,000	270,232 607,395 313,417 260,238	487,512 1,950,550 1,684,142 3,273,318	172,595 289,749 106,324 81,588	369,085 1,122,058 696,917 1,588,919	141,041 130,717 51,305 36,223	343,387 595,023 397,710 1,012,002	63,628 68,672 22,046 17,342	166,21 349,96 196,83 613,59
			Itemized	deductions a	s a percent o	of adjusted gr	oss incomeCo	ntinued
Size of adjusted gross income			80 under 9	0 percent	90 under 10	0 percent	100 percent	t or more
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	•		(41)	(42)	(43)	(44)	(45)	(46)
Total			119,996	999,499	81,574	792,063	251,405	2,437,40
o adjusted gross income. 1 under \$1,000. 1,000 under \$2,000. 2,000 under \$3,000. 3,000 under \$4,000.				-	-	:	29,547	97,45
3,000 under \$4,000			3,548 15,406 16,900 16,350	5,632 32,680 51,710 63,005	6,286 13,603 11,763 6,165	10,633 32,978 38,279 25,228	32,661 32,686 38,104 35,192	119,87 131,68 209,36
4,000 under \$5,000. 5,000 under \$7,000. 7,000 under \$8,000. 8,000 under \$8,000. 8,000 under \$9,000.			15,406 16,900 16,350 11,314 9,921 13,188 5,988 5,716	32,680 51,710 63,005 53,814 51,244 84,058 42,883 47,166	13,603 11,763 6,165 9,861 3,671 5,071 7,246	32,978 38,279 25,228 51,451 23,339 34,970 59,303 (*)	32,661 32,686 38,104 35,192 12,826 15,314 10,254 2,975 10,351	119,87 131,68 209,36 233,94 92,01 151,18 106,24 34,52 111,98
4,000 under \$5,000. 5,000 under \$7,000. 5,000 under \$7,000. 7,000 under \$8,000. 8,000 under \$9,000. 9,000 under \$10,000. 10,000 under \$11,000. 11,000 under \$12,000.			15,406 16,900 16,350 11,314 9,921 13,188 5,988	32,680 51,710 63,005 53,814 51,244 84,058 42,883	13,603 11,763 6,165 9,861 3,671 5,071 7,246	32,978 38,279 25,228 51,451 23,339 34,970 59,303	32,661 32,686 38,104 35,192 12,826 15,314 10,254 2,975	119,87 131,68 209,36 233,94 92,01 151,18 106,24 34,52 111,98 76,43 19,11 58,46 60,74
4,000 under \$5,000. 5,000 under \$7,000. 6,000 under \$7,000. 7,000 under \$9,000. 8,000 under \$9,000. 9,000 under \$10,000. 10,000 under \$11,000. 11,000 under \$12,000. 12,000 under \$12,000. 13,000 under \$12,000. 14,000 under \$14,000. 15,000 under \$14,000. 16,000 under \$15,000. 17,000 under \$15,000. 18,000 under \$15,000. 19,000 under \$15,000.			15,406 16,900 16,350 11,314 9,921 13,188 5,988 5,716 1,558 2,865	32,680 51,710 63,005 53,814 51,244 84,058 42,883 47,166 13,920 28,113	13,603 11,763 6,165 9,861 3,671 5,071 7,246 (*) 1,936 2,957	32,978 38,279 25,228 51,451 23,339 34,970 59,303 (*) 19,613 31,200	32,661 32,686 38,104 35,192 12,826 15,314 10,254 2,975 10,351 5,346 1,313 3,506 3,768	119,81 131,66 209,36 233,96 92,01 151,16 106,22 34,52 111,98 76,42 19,11 58,44 60,76 (*) 85,44 118,47 110,15
33,000 under \$4,000. 44,000 under \$5,000. 55,000 under \$7,000. 56,000 under \$7,000. 57,000 under \$8,000. 88,000 under \$9,000. 88,000 under \$10,000. 510,000 under \$11,000. 511,000 under \$12,000. 511,000 under \$12,000. 511,000 under \$13,000. 513,000 under \$15,000. 513,000 under \$15,000. 515,000 under \$20,000. 520,000 under \$20,000. 520,000 under \$30,000. 520,000 under \$30,000. 530,000 under \$100,000. 510,000 under \$20,000. 510,000 under \$30,000.			15,406 16,900 16,350 11,314 9,921 13,188 5,716 1,558 2,865 1 3,340 3,186 4,633 2,570 1,754	32,680 51,710 63,005 53,814 51,244 84,058 42,883 47,166 13,920 28,113 37,668 46,804 89,600 62,323 52,965	13,603 11,763 6,165 9,861 3,671 5,071 7,246 (*) 1,936 2,957 6,858 865 1,659 (*)	32,978 38,279 25,228 51,451 23,339 34,970 59,303 (*) 19,613 31,200 90,596 13,741 32,840 (*) 24,574	32,681 32,688 38,104 35,192 12,826 15,314 10,254 2,975 10,351 5,346 1,313 3,506 (*) 4,034 3,045 3,670	119,87 131,68 209,36 233,94 92,01 151,18 106,24 34,52 111,98 76,43 19,11 58,46 60,74

^(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals. NOTE: Detail may not add to total because of rounding.

Table 2.6 —Returns With Medical and Dental Expenses Deduction: Size of Deduction by Size of Adjusted Gross Income

	Medical and expenses de			Size of medical	and dental expense	s deduction		
Size of Adjusted Gross Income	Number of		\$1 under		\$100 under		\$200 under	\$300
	returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	22,215,815	11,454,684	4,656,260	248,154	5,787,453	837,134	1,728,863	433,967
No adjusted gross income		-	-	-		-		-
\$1 under \$1,000 \$1,000 under \$2,000	25,513 47,631	4h, 395 34,078	7,957	467	(*)	(4)	(+)	(*)
\$2,000 under \$3,000	130,562	101,068	6,588	250	8,206 9,945	1,297 1,547	3,355 11,218	789 2,845
3,000 under \$4,000 4,000 under \$5,000	314,827 568,780	293,570 493,150	26,668 59,688	1,533 3,447	29,452 35,684	4.152 5.034	28,759	7,089
5,000 under \$6,000	622,463	450,232	53,759	2,701			46,430	11,967
00,000 under \$7,000	837,826	571,069	89,270	4,192	74,252 105,911	10,757 15,566	44,858 77,800	11,127 19,595
7,000 under \$8,000	885,215 1,031,294	591,762	106,135	5,021	144,616	21,535	69,201	17,474
9,000 under \$10,000	1,159,305	624,882 621,702	139,181 233,136	7,371 12,562	155,329 200,656	22,436 28,761	105,876 99,159	26,632 25,285
10,000 under \$11,000	1,077,818	613,829	201,094	10,859	185,245	27,260		
\$11,000 under \$12,000	1,220,578	636,885	233,857	13,629	249,286	36,639	101,048	25,498 26,930
12,000 under \$13,000	1,109,209	537,241 526,313	225,868 261,470	11,739 13,436	252,060	36,886	103,968	25,607
14,000 under \$15,000	1,007,710	477,213	236,553	12,421	264,068 248,912	38,342 35,797	92,844 88,152	23,535 22,422
15,000 under \$20,000	4,853,137	1,984,522	1,231,394	65,733	1,294,821	185,001	424.249	105,977
\$20,000 under \$25,000 \$25,000 under \$30,000	2,813,440	1,165,466	735,323	37,717	952.486	137,360	185,051	46,260
30,000 under \$50,000	1,444,697	588,540 716,242	379,790 325,017	20,032 18,140	573,348 673,359	82,929	78,305	19,637
50,000 under \$100,000	421,520	273,934	81,994	4,653	263,902	97,761 38,587	53,414 4,722	13,405 1,168
100,000 under \$200,000	77,408	73,451	16,587	969	52,654	7,693	221	56
200,000 under \$500,000	15,371 1,790	19,991	4,168	238	9,994	1,459	22	5
1,000,000 or more	562	2,576 573	200	33 11	1,120 344	163 50	111	(1) (1)
eturns under \$5,000	1,087,313	968,261	100,901	5.697	84,090	12,152	92,721	23,354
eturns \$5,000 under \$10,000eturns \$10,000 under \$15,000	4,536,103	2,869,648	621,481	32,847	680,764	99,055	396,894	100,114
eturns \$15,000 or more	5,536,961 11,055,438	2,791,482 4,825,296	1,158,842 2,75,036	62.083 147.528	1,200,571 3,822,028	174,925 551,002	493,264 745,984	123,992 186,508
			Size of medi	cal and dental exp	ens: deduction - c			
	\$300 under	\$400	\$400 under		\$500 under		\$750 under	\$1,000
Sino of Advisor Court	Number of		Number of		Number of		Number of	
Size of Adjusted Gross Income	returns	Amount	returns	Amount	returns	Amount	returns	Amount
	(9)	+ 10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	1,528,239	533,901	1,471,357	661,715	2,528,130	1,615,151	1,610,165	1,389,704
o adjusted gross income	-	-	_		_			
1, under \$1,000	(*)	(+)	(*)	(A)	3,980	2,641	1,885	1,598
1,000 under \$2,000	3,661 14,580	1,227 5,297	5,315 14,694	2,307	7,180	4,440	1,891	1,622
3,000 under \$4,000	13,742	5,034	23,175	0,832 10,420	29,777 69,718	19,376 42,679	11,314 40,106	9,785 34,398
4,000 under \$5,000	42,880	15,005	55,171	24,324	95,152	56.657	82,829	72,668
5,000 under \$6,000	50,913	17,836	53,859	24,565	118,567	74,560	85,722	74,140
6,000 under \$7,000	70,023	24,208	88,582	40.074	158,116	99,616	95,236	82,671
8,000 under \$9,000	66,189 109,945	22,943 38,974	83,947 87,276	38,255 38,917	160,888 171,619	96,823	79.663	67,852
9,000 under \$10,000	84,078	29.374	83,802	37,390	169,921	103,037 104,844	101,727 120,047	88,667 102,322
10,000 under \$11,000	104,661	36,611	92,727	41,969	132,759	81,044	107,663	92,178
11,000 under \$12,000	101,478 108,068	35,475 37,635	78,911 97,373	35,627 43,235	187,354	113.784	103,750	89.464
13,000 under \$14,000	92,734	32,243	87,475	43,235 39,5h0	138,758 142,741	86,199 86,664	70,734 75,623	62,435
14,000 under \$15,000	73,693	25,801	62,266	27,901	98,728	61,245	88,990	64,776 75, 2 71
15,000 under \$20,000	338,113 149,991	117,936	318,562	143,733	498,276	300,973	269,992	233,332
25,000 under \$30,000	149,991 56,631	52,251 19,783	138,219 50,962	61,760 22,972	248,442 108,775	153,626	143,164	123,645
30,000 under \$50,000	41,821	14,491	41,708	18,618	77,342	66,258 48,401	66,816 55,643	57,988 48,377
50,000 under \$100,000	4,708	1,657	3,994	1,809	9,598	6,003	6,989	6,177
100,000 under \$200,000	207 22	71	271	122	412	254	355	316
500,000 under \$1,000,000	(1)	,1, 8	(+)	(3)	(¹) 26	(¹)	(*)	(*)
1,000,000 or more	*	-		-		'-'	-	-
				1				

Returns under \$5,000 ...
Returns \$5,000 under \$10,000 ...
Returns \$10,000 under \$15,000 ...
Returns \$15,000 or more ... Footnotes at end of table.

74,964 381,148 480,634 591,493

26,604 133,335 167,765 206.197

101,412 397,466 418,753 553,726

45,204 179,200 188,293 249,018

205,807 779,111 700,340 942,872

125,803 478,882 428,936 581,532

138,025 482,395 446,760 542,985

120,071 415,651 384,124 469,855

Table 2.6 —Returns With Medical and Dental Expenses Deduction: Size of Deduction by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples - money amounts are in thousands of dollars]

			Size of medi	cal and dental exp	ense deduction - c	ontinued		
	\$1,000 under	\$1,500	\$1,500 under	\$2,000	\$2,000 under	\$2,500	\$2,500 under	\$3,000
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amaunt	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total ,	1,574,557	1,909,339	547,601	938,378	245,798	547,336	129,161	354,048
No adjusted gross income	-		-	-	-		-	
\$1 under \$1,000	1.715	2.052	(*)	(*)	(*)	(*)	(*)	(+)
\$1.000 under \$2.000	12.001	13,197	1,722	2.919	(*)	(*)	(*)	(*)
\$2,000 under \$3,000	19,964	23,278	4.346	7,499	1,561	3,467	1	00.010
\$3,000 under \$4,000	44,761	54,777	17,895	30,623	4.188	10,082	7,109	20,343
\$4,000 under \$5,000	84,255	103,673	27,209	44,717	11,288	24,966	6,235	16,859
\$5,000 under \$6,000	88,904	108,695	23,100	41.177	10.191	22.541	5,274	15,144
56,000 under \$7,000	95,607	115,027	30,126	51.769	7,755	17.598	6,935	18,329
57,000 under \$8,000	110,806	133,432	32,008	55,357	4,187	9,230	12,141	33.056
58.000 under \$9.000	84,412	101,803	36,792	60.988	11,772	26,085	11,372	31.093
\$9,000 under \$10,000	107,426	129,221	27,540	46,428	19,626	44,157	6,578	17,524
\$10,000 under \$11,000	85,739	104,202	28,944	49.079	13,773	30,896	9,303	25,564
\$11.000 under \$12.000	96.879	116.085	32,396	56.088	11,464	25.062	4,306	12,123
12,000 under \$13,000	61,452	74,505	21,946	38,375	13,875	30,884	4.126	11.512
13.000 under \$14.000	58,120	69,531	23,043	40,387	10,450	24,122	(4)	(*)
\$14,000 under \$15,000	59,928	72,750	24,933	43,464	15,803	34.247	2,174	5,837
\$15,000 under \$20,000	284,180	347,919	97,550	167.336	44,629	97,766	18,913	50,791
20,000 under \$25,000	130.396	158,493	60,842	103,713	34.849	77,943	9,155	25,733
\$25,000 under \$30,000	71.837	87,203	21,222	35,945	9.843	22,098	7.786	21,609
\$30,000 under \$50,000	64.384	78,923	28,855	50,209	13,753	31,061	12,578	34,399
\$50,000 under \$100,000	10,865	13,416	5,862	10,191	5,610	12,481	3,186	8,762
\$100,000 under \$200,000 ,,,,,	855	1.069	508	888	581	1,318	398	1,090
\$200,000 under \$500,000	67	83	44	75	42	9b	4.2	115
\$500,000 under \$1,000,000	4	5	4	6	(1)	A	(1)	(1)
\$1,000,000 or more	- '		¥ .	-	-	-	(1)	(1)
Returns under \$5,000	162,696	196.977	51.890	86,910	17,595	39,751	14,049	39,096
Returns \$5.000 under \$10.000	487,155	588,179	149.566	255,719	53,531	119,611	42,300	115,148
Returns \$10,000 under \$15,000	362,118	437.074	131,262	227, 393	65,365	145,211	20,754	57,309
	562,588	687.111	214.883	368,357	109, 307	242,761	52,058	142,500
Returns \$15,000 or more	302,388	107,111	214,503	300,327	107,307	242,701	32,030	172,000

Size of Medical and dental expense deduction - continued	
Number of returns Amount Number of retu	
Size of adjusted gross income returns Amount returns Amount returns Amount	
Total	
No adjusted gross income	
\$1 under \$1,000	
\$1,000 under \$2,000	
\$2,000 under \$3,000 \\ 2,636 \\ 8,492 \\ 4,586 \\ 20,520 \\ 8,166 \\ 62,031 \\ 55,403 \\ \$5,000 under \$6,000 \\ \$1,79 \\ 24,729 \\ \$1,0984 \\ 85,423 \\ \$1,0984 \\ 85,423 \\ \$1,0984 \\ 85,423 \\ \$1,0984 \\ 85,423 \\ \$1,0984 \\ 85,423 \\ \$1,0984 \\ 85,423 \\ \$1,0984 \\ 85,423 \\ \$1,0984 \\ 85,423 \\ \$1,000 under \$1,00	
\$2,000 under \$3,000 \\ 2,636 \\ 8,492 \\ 4,586 \\ 20,520 \\ 8,166 \\ 62,031 \\ 55,403 \\ \$5,000 under \$6,000 \\ \$1,79 \\ 24,729 \\ \$1,0984 \\ 85,423 \\ \$1,0984 \\ 85,423 \\ \$1,0984 \\ 85,423 \\ \$1,0984 \\ 85,423 \\ \$1,0984 \\ 85,423 \\ \$1,0984 \\ 85,423 \\ \$1,0984 \\ 85,423 \\ \$1,0984 \\ 85,423 \\ \$1,000 under \$1,00	
\$3,000,under \$4,000	
\$4,000 under \$5,000 10,706 37,123 7,680 31,749 6,154 55,403 55,000 under \$6,000 5,979 24,729 10,984 85,423	
55,000 under \$6,000	
\$5,000 under \$6,000 , 5,979 24,729 10 986 85 423	
\$7,000 under \$8,000	
5,569 18,322 7,328 32,858 5,182 37,370	
59,000 under \$10,000 2,035 7,021 7,328 32,858 (1)	
8,890 88,723	
\$10,000 under \$11,000	
\$13,000 under \$14,000	
\$14,000 under \$15,000	
\$15,000 under \$20,000	
\$20,000 under \$25,000	
12.	
\$30,000 under \$50,000	
\$50,000 under \$100,000	
\$100,000 under \$200,000	
\$200,000 under \$500,000	
\$500,000 under \$1,000,000 3 11 3 13 87 2,338	
\$1,000,000 or more	
Returns under \$5.000 13,999 47.884 12,019 51,415 17,145 147,342	
Returns \$5,000 under \$10,000	
Returns \$10,000 under \$15,000	
Returns \$15,000 or more	

^(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals. Included in adjusted gross income class \$200,000 under \$500,000.

NOTE: Detail may not add to total because of rounding.

Table 2.7—Returns With Medical and Dental Expenses Deduction: Medical and Dental Expenses Deducted as a Percent of Adjusted Grass Income by Size af Adjusted Grass Income by Size af Adjusted Grass Income

[All figures are estimates based on samples-money amounts are in thousands of dollars]

li .	ı	ı	1					Returns	/19		eductions		emption	s	
	7 percent	Amount	(1)()	570.173	7 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	78,57 54,834 65,634 15,417	18,447 18,441 21,624	£ 32 £ ,	558, 323,	1,765 13,356 51,468 70,094	70,688	50,000 18,441 21,380 21,380 21,500	1,785	11,85	16,98 144,538 168,210 133,190 114,151
	r under	Number of returns	(15)	718,595	14, re7 50, 259 118, 247	111,050 h5,404 65,824 52,593 37,998	41,471 10,593 9,502	£ € 0 .	184,583	6,527 40,257 111,231 136,654	10.8,268 64,222 65,753 52,365	41,432	9 8 8 B	27,512	38,108 28,47 213,633 118,336 14,545
	hercent	Amount	(14)	655, 324			76,794	1,481	647,705	(*) 2,811 35,137 70,000	83,48 86,461 87,624 67,137 46,244	76,522 31,38t 54,714	3,481	7,121	7,15e, 11*, 4e, 227,427 150,44,9 166,74e
income	e under c	Number of returns	(13)	687,377	14,020 32,824 30,742	140,754 122,450 108,461 73,265 44,794	21,444 21,402 17,001	4877 4877	84.2, 429	(*) 74,108 84,14,187	134, 27. 121, 47. 128, 32. 128, 336. 73, 24.	62,784 21,304 16,4.5	484. 71.	21,500	
ited gross income	percent	Amount	(15)	728,31	2,372		51, 127, 18	2,432 1,784 1,14	714,145	11, 315 75, 747 72, 813		92,814 57,775 57,775	2,480 1,42 587	Toget #P	11,71 225,4r1 181,74 1.5,128
percent of adjusted	4 under 5	Number of returns	(11)	1,176,819	(*) 14,989 18,873 119,041	125,449 141,309 125,460 18,306	13,985 41,711 23,236 3,451	523 85 18	1,146,920	5,8td hh,189 112,586 178,711	142,882 159,955 125,221 (8,306	43,881 41,711 23,115 5,417	517 88 17	24,894	^{ξ7} , 5ℓ. ^{ξ34} , 180 ^{μ04} , 104 ⁽³⁷ , 950 ¹ ℓ.7, 900
ري دي دي	percent	Amount	(10)	781, 7ac		-	127,740 54,887 58,402 14,748	3,554 873 23,8	774, 77P	4110 4,407 21,424 53,245	79,744 195,321 89,213 22,007 72,851	127,375 59,881 58,331 14,356	7,551 873 314 187	7,1168	3, 4c 81,031 22b,638 3v7,848 2c5,554
Deductions for medical and dental expenses	3 under 4	Number of returns	(1-1)	1,461,102	(*) 7,625 32,753 11,600 174,274	249,85t 275,337 155,919 157,218 111,881	16c, 148 7,543 169,05n c,182	788 44 15	1,425,462	3,4,72 25,307 86,424 169,424	3.8, 163, 34, 354, 154, 256, 1157, 033, 116, 571	186,420 63,530 47,617 8,470	788L	27,140	21,478 984,488 521,97 857,230 85,43
al and den	percent	Amount	(8)	784,154	(*) 1,318 10,245 27,474	66,055 81,112 84,714 114,777 81,861	132,372 72,48. 65,410	2,71° 908 903 98	761, 7.3	22 42.	14, 35, 24, 787 84, 740 104, 725 81, 818	131,598 72,432 15,74	-,739 	7, 547	74, 44c. 185, 858 233, 170 241, 021
ns fur media	2 under	Number of returns	(2)	5,015,310	(*) 14,285 78,817 165,640	252,981 225,381 225,353 247,577 172,963	242,277 111,178 74,928	734, 165	1, 17, 124	10,135 62,087 155,457 172,164	234,872 24,044 224,047 247,437 172,865	24c, 577 11c, 098 73, 697		42,07t	11,514 207,077 500,551 51,354 437,41
Deduction	percent	Amount	(t)	712,241	17,583 47, 91	96,713 98,955 73,374 96,941 71,781	117,858 59,480 59,429 10,284	2,540	5 ethol	7,558 3,758 14,439 47,728	65, 405 885,542 78, 857 67, 411	117,011 59,479 e4,371	2.06 107 146	12.1	17, 81 17, 811 1174, 124 174, 174
	l under 2	Number of returns	(5)	3,100,538	10,735 57,76 100,840 354,260	432,214 514,540 382,540 271,534 255,137	353, 144 150, 502 130, 481 17,754	1,315	7,101,196	9,133 1,6,75 1,50,74 1,50,74	427,141 512,114 52,1765 571,117 256,135	357,537 150,498 170,460	1,3,1	15, 72, 4	.6, 37 .41,51, 1,182,186 r74,888
	percent	Amount	(1/4)	847,491	(*) 1,474 5,337 1e,700	28,023 54,021 54,031 97,846 84,805	184,102 115,892 134,747	10, 07	644,188	1,224 1,228 5,218 15,585	27, 48. 36, 74.4 84,5.07 37, 42.4 84,142.4	184, 143 114, 758 134, 744 51, 3457	252	4,5,5	23, 158 27, 142 255, 111 4 47, 701
	Under 1	Number of returns	(3)	8,8135,950	(+) -0,705 55,852 136,380 738,380	468,136 rv7,544 R26,55 1,035,675 899,563	1,723,77* 1,007,533 1,075,800	71,126 14,428 1,727 540	8,547,654	(*) 45,714 132,885 355,417	45,9% 805,9% 825,97 1,933,57 47,41	1, 72%, 121 1, 045, 305 1, 471, 987 362, 569	7, 340 12, 745 1, 088 1, 088	38,344	27, 36, 27, 56, 21, 46, 58, 2, 454, 69, 4, 26,2, 56,4
dental		Amount	(2)	11,454,084	80,472 394,658 353,382 1,162,831 1,246,584	1,2%.,715 1,0€3,555 311,585 853,576 040,575	1,1e5,4n6 588,540 710,242 275,424	77.451 19,741 2,576 573	1,886,874	53n 101,686 507,648 507,448 1,146,262	1,105,367 373,063 867,447 891,404 893,404	1, 12.1, 124, 554, 727 7.3, 34+ 2860, 877	71,041 14,651 2,515 5,73	1,547,87	2,864,213 2,864,048 2,771,482 1,984,522
Medical and dental expenses deduction		Number of returns	(1)	22,215,815	73,144 445,389 1,191,243 1,723,041 2,130,599	2,208,39c 2,27,855 2,085,782 2,084,310 1,ev2,755	2,813,440 1,444,647 1,427,517	77,408 15,371 1,74	21,177,400	2,71- 176,05 841,436 1,557,331 2,103,308	2,257,246 2,075,260 2,077,774 1,000,102	2,8.6,721 1,641,068 1,473,356 11,473,364	77.013 15,271 1,764 1,764	1,030,407	1,187,113 4,536,103 5,536,961 4,863,137
	Jice of adjusted gross incom-			All returns, total.	Under 42, 41. \$4 por under \$4,44. \$4 por under \$7,40. \$5,000 under \$4,50.	\$16,000 under \$12,000 \$14,000 under \$15,000 \$15,00 under \$15,000 \$15,00 under \$15,000 \$16,000 under \$20,000	\$50, 100 under \$25,0 \$75, 70c under \$70,000 \$70,000 under \$10,000 \$50,000 under \$10,000	\$200,000 under \$200,000. \$200,000 under \$500,000. \$50,000 under \$11,000. \$1,000,00 or more.	Paxable rerums, 'otal,	Under \$2,400, \$000, \$2,500, \$2,500, \$000, \$1,5	816,000 under \$12,000. \$25,000 under \$14,000. \$14,000 under \$15,000. \$15,000 under \$18,000.	\$20,700 under \$35,000 \$55, red under \$55,000 \$56,000 under \$50,000 \$60,000 under \$100,000	\$200, 400 under \$247, 411 \$200, 400 under \$24, 600 \$504, 200 under \$1, 41, 41, 400 \$1, 409, 000 or nore	Total nentaxable reform	All returns, summary: Return under % Returns \$10,000 Returns \$11,000 Returns \$11,000 Returns \$15,000 Returns \$15,000 Returns \$25,000 Retur

Table 2.7—Returns With Medical and Dental Expenses Deduction: Medical and Dental Expenses Deducted as a Percent of Adjusted Gross Income by Size of Adjusted Gross Income—Continued Amounts are in thousands of dillars

	50 percent	Number of returns	(44)	344,361	34,41° 46,96 53,40 21,470 15,122		7,145	*	1.		7-		•	ltes, c.	1177 - 12 - 12 - 12 - 12 - 12 - 12 - 12
	percent 5	Amount	1.65.1	148,22%	1, 82: 21: 42: 34: 47: 34: 47: 11: 47:	17,- ;	- A - A	*	F	1.71		, , , , , , , , , , , , , , , , , , ,	*	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	10 F 11 F 11 F 11 F 11 F 11 F 11 F 11 F
	C under 90	Number 15 retires	1121	~36° +1.	2,784 15,447 12,447 11,86:	7,17		> 1 1	-4	+ + + -		- 201.C	1 1 1 1 •	1 1 TC	200,4
	percent h	Amount	(3/)	46.7, 104	5,112 (6,831 173,044 04,463 46,-63	25 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	21, 1 = -4, 17.	4,279	The First		13	26, 127 26, 127 27, 174	ay.* L	129,1	157,487
-	y under lu	Number of returns	(54)	1,40,00	2, 444 (2) 312 (2), 433 12, 178	1,115	र ति	□ I I I I I I I I I I I I I I I I I I I	21267 -	11111	7 1 m	1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1	3,13	of the	150,59. 17,513 11,787
eContinue	percent	Amoun⁴	(38)	817,038	7,855 7,755 104,311 144,113 124,000	23,1 u 77,44,4 77,46,0 77,46,7 12,44,1	24, 438	n	77.11.5	- 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	77.50 20,330 20,34	71, 44 1*1 26, #2 18,747	111,2-7	164,746	13 62 2 17 57. 11.
gross incom	20 under 2	Number of	(22)	1,84,747	11,710 11,170 101,404 84,44 64,44	\$1,385 10,745 7,179 9,078	*,75t.	3.55 #	16.4, 1	1.1	111, 60-7	1.58° (*)	\$C + 1	145,117	124, 426 215, 438 4, 777 15, 506
ad funted a	20 percent	Aucunt	(5)	N 7,288	(*) 2,500 165,77 116,57 116,51	20,548 20,548 11,711	77, 72 13, 88 14, 76	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	\$ 1 m	1,110	20, CO	7, 415 1,741 1,741 1,744	5, 20.	113,41	12, 44, 744, 144, 144, 144, 144, 144, 144,
nervent of	Le d	Number of returns	(%)	874, 458	1,872 112,200 138,307 77,11)	47,944 12,946 1,748	1,721 1,227 1,544 1,778	8.00 F1	1 1 1 7 7	11.72	10,741 10,77 17,41	6,13% 1,13% 1,37%	93 5 1 1	102,416	173,916 22,7,716 17,284 17,813
8 08 044 H	percent	Amount	(50)	1,465,557	1,302 24,28° 135,45° 28,704 284,704	201,027 112,307 121,222 77,465	75,111	757,	11212-11	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	11.,452 11.,452 11.9,437 77. 41	77, 77	15 5 C	113,12	51, 155 17, 154 136, 1384 117, 528
dental	lo unde	Number of returns	(50)	1,21, 204	7,008 17,008 215,468 215,184 71,504	25 6 7 45 1 1 2 2 3 4 1 1 2 3 3 4 2 1 2 3 3 3 2 1 3 3 3 3 2 1 3 3 3 3 2 1 3 3 3 3 2 1 3 3 3 3 2 1 3 3 3 3 2 1 3 3 3 3 3 2 1 3 3 3 3 3 2 1 3 3 3 3 3 2 1 3 3 3 3 3 2 1 3 3 3 3 3 2 1 3 3 3 3 3 2 1 3 3 3 3 3 2 1 3 3 3 3 3 2 1 3 3 3 3 3 2 1 3 3 3 3 3 3 2 1 3 3 3 3 3 3 2 1 3 3 3 3 3 3 3 2 1 3 3 3 3 3 3 3 3 2 1 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	7.,172 12,172 15,044	10 T	1.1.	1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2		17, 721 18, 44 18, 120	2, 1 111 2, 1	1-7,382	20,477
maddinal and		Anount	(55)	127,52d 1	(*) 5,366 71,569 93,51 54,540	25,743 25,541 22,043	35,848 11,057 2,174	141	177, -	* 10 mm	75, 23 75, 29 11, 55, 40	77,482 17,174 27,254	9,047 854	34,15A	1°,178 148,744 111,822 .2,774
+ Con Con	13	Number of	(21)	415, 548	(*) 7,483 10,817 10,47 77,791	12, 434 12, 734 12, 738 12, 41 14, 128	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	· 인간 ·	1 2 1 1		1,50	1, 15	171 1	41, 415	मान्य के हैं इस्त्री के ह
Par him	percent o	,	[3]	45.4, 40.	(*) 1,745 11,673 64,163 81,108	7. " 34. j / j v 56. j J v	16.75.1	1,778	46-177			11,411 11,473 4,73	1,800	11,14.4	15,155 14,542 18,547
	H univer J	Number 32 return	(1.1)	1,74, M.C	(*) 1,118 40,700 30,417 1 40,833	1, 12 7 1, 47 7 1, 47 7 1, 44 4 20 7, 44 4	1,17	- n N I	1 1 1 1 1 1 1			7, 74 3, 144 1, 114	435.	18,146	26,1118 140, 978 18,587
	يد	-	(18)	1.444,000	(•)	44, 1014 11, 13 14, 144 12, 322 17, 432	11,474	4 ± ± = = = = = = = = = = = = = = = = =	12,40		8	46, -40 11, 460 12, 25, 1	1, 25 791 191	17,7 %	134,365 134,365 126,638
	7 under A per en	Number of	(17	445,4444	(*) 4,771 7,684 11.,461	13, 44 13, 44 44, 347 44, 444 4, 444 4, 444		or grade in	1 41			10.77 10.47 17.47	한타크 (4.55°-1	4, 14, 15, 15, 15, 15, 15, 15, 15, 15, 15, 15
		Sir of adjusted group income		All returns, both	(Indee \$2) **** (Sylvan under \$2, **** (Sylvan under \$1, ***) (Sylvan under \$1, **** (Sylvan under \$1, ***) (Sylvan under \$1, **** (Sylvan under \$1, ***) (Sylvan under	Buyon unter flg.200 flg. conner flg. flg. conner flg. flg. we catter flg. conner flg. conn	Sylver after English (Sylver English) and the English (Sylver Engl		Estable protesti. " "ulimination of the state of the stat	(1) (2) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4		under fr., ". under fr., om under flot.	Thy per uniter from the first and the first and first an	Total negities at let refutte.	All returns, sommary Returns other Returns Returns (2) of miles 2 oct. Returns (3) of miles 2 oct.

Returns under deturn. \$15.7 (Seturns \$15.1) (Seturns \$15.1) (Seturns \$27.4) (Seturns \$27.4) (Seturns \$27.4) (Seturns \$27.4)

Table 2.8 -Returns With Taxes Paid Deduction: Size of Deduction by Size of Adjusted Gross Income (All flgures are estimates based on samples-money smounts are in thousands of dollars)

	Tayes paid deduction															
			\$1 under	\$100	\$100 under	r \$200	\$200 under	r \$300	\$300 under	эг \$4co	\$400 under	er \$500	\$500 under	er \$750	\$750 under	r \$1,000
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(1 0)	(11)	(22)	(13)	(14)	(15)	(16)
Total	29,431.957	43.321,001	135,257	8,5004	345,730	55,538	716,587	179,482	1,027,652	361,824	1,286,808	578,791	4,144,428	2,544,761	4.459,440	3,908,354
\$1 under \$1,00. \$1,000 under \$2,000 \$2,000 under \$3,000 \$4,000 under \$5,000	27,693 60,337 148,363 357,046 625,799	19,034 54,568 85,487 221,497 374,145	8,524 12,000 10,177 24,863 31,200	572 776 417 1,588	(*) 10,319 14,853 35,445 53,671	(*) 1.64.1 1.884 25.404 8.357	(*) 7,729 14,462 53.184 93,183	(*) 1,920 3,520 8,050 8,050		1,191 1,352 8,145 13,659	(*) 6,824 15,734 43,213	(*) 2.974 7.253 19,265	2,262 4,143 33,160 81,714	2,607	6,022 11,011 11,011	5,020 171,01 4,1.01 071,15
\$5,000 under \$5,000. \$5,000 under \$7,000 \$7,144 under \$5,000 \$6,000 under \$7,000 \$1,000 under \$7,000	444	468,715 672.276 780.827 966,280 1,101,30	12,856 13,772 5,401 4,346	784 1,100 450 374	53,730 34,245 34,212 26,336	6,186 8,411 5,364 4,247		24,647 18,716 18,433		31.33c 44.087 34.206	22,332 122,525 140,704 140,704	41.246 53.119 55.093 63,356	_	74,985 135,593 177,941 232,610	20, e42 120, 354 186, 496 170, 858 243, 883	103,202 153,973 153,973 210,793
\$10,000 under \$11,000 \$11,000 under \$12,000 \$13,000 under \$14,000 \$14,000 under \$14,000		1,169,001 1,443,420 1,447,202 1,613,303 1,672,287	4,610	792	16,500 0.005 7,500 4,154	2,ere 945,1 1,294 036		27.4 27.4 27.4 27.4	75,587 36,252 36,633 36,088	38.55 20.54 474 12,155	100, 001 410, 001 73, 034 73, 034 141, 043	45,110 55,125 19,901	364,175 376,107 320,739 244,153	246,085 235,567 204,598 156,270	535,734 535,329 579,345 579,529 386,418	291,447 291,447 348,127 329,528 340,816
ED, coo under ED, cro. ED, coo under ED, coo. ES, coo under ES, coo. ES, coo under ES, coo. ES, coo under ES, coo.		4,125,067 6,867,114 4,182,253 -,749,339	7,343	186	7, -74 5.elt 1.352	1,35; 050 233	10, 452 10, 452 (*) 4, 7, 4	9	25,57 25,57 751, 136,1	25, 52, 25, 52, 25, 52, 25, 52, 52, 53, 54, 54, 54, 54, 54, 54, 54, 54, 54, 54	18.81 19.81 144. ·	20,402 20,402 20,402 20,402 20,403	561.194 149,535 42,151 51,219	25.17 26,447 26,447 26,172	3.14,006 1,03,541 276,570 34,415 61,370	25, 25 31, 25 31, 25 31, 25 31, 25 31, 25 31, 25
\$100,000 under \$200,000 \$300,000 under \$500,000 \$000,000 under \$1,000,000 \$1,000,000 or note		1,223,230 501,704 141,842 127,4 6	34.	, c, t	ē*		· · · · ·	13	337	52 22 4	150	20 20 1	1,1,1	. 256 X	1,300	1,15; 195
Returns under \$1,54c. Returns \$5,00c. under \$15,00c. Returns \$10,00c. under \$5,00c. Returns \$10,00c. under \$	1,219,18t .45t,154; .25t,39t 1,481,137	1.44,73" 5.341,400 7.301,273 51.211,52	86, 330 36, 37 7, 4,32 4, 12	140 	11, 50, 111 11, 50, 111 11, 51	17.40.2 2.01.5 1.141.5 2.02.5	14,1043 11,121 11,121	20.137 11.782 12.191 12.191	17.5.5.1 17.5.5.1 19.5.5.5.5.5.5.5.5.5.5.5.5.5.5.5.5.5.5.5	15,14 78, 0.	151,162 640,025 752,75	28, 11 2 28, 11 2 104, 12 104, 12	247,550 1,477,150 1,744 1,777,028	101,22,7 11,22,7 11,312	123.974 1.52.21 1.818, 5.1	100,001 - 100,001 - 11,000,001
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			(2,0)	Ē	(3.5)	(-5-)	(5)	(27)	133	142)	(5.)	(20.1	(51)		(2%)	(½)
Total		:	14ce 34	-024.455.	ī :			1.12,04	1115	100	180,204	3,303,,24	51. IT	1.045,013	135.57	151,121
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(*) Estimate is and those regarately levause of the small number of sample returns on when	mile returns a			-	7		100000000	1,10,10,10	7 50 CT 144	100000	33C) E	1234,44524	300,114	1.033.12	700,317	1. LAB1.

Table 2.9 -Returns With Taxes Paid Deduction: Taxes Deducted as a Percent f Adjusted Gross Income by Size of Adjusted Gross Income

(All Migures are ectimates based on comples -money amounts are in thousands of dollars)

	Table	Twee Paid Induction	rtion					Tax	Taxes deducted	45 8 perce	nt or sallus	ted gross in	ncome				
				Under 1 pr	plantani.	1 under	2 percent	2 uniter	7 percent	* uniter t	tersen.	4 under 5	persen;	1 unier	tum red	f under	101.01
The table to the mo-	Return	1.	Amening R	Number d. Returns	Λα··υι.*	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Ancunt	Number of Return:	Am nur.+	Puncer of	Aws.nt	Munher of Petimi-	Arount
		_			-3	(c)	- 21	(1)	(8)	Ξ	(1)	1111	-			-13	1,
Tvt91	2 * * 1 *		1,1,12,11	-1	11.4.	1000	The state	44,412	130,77	2.1.1.1.1.	1,14,15	Jir, 74,-	1,6			1 1 1 1 1	
Under \$2,000. \$2,000 min 3. \$2,000 min 3. \$2,000 min 18.	7. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	_		F.11	1 1 2 1	17, 36 st. 12, 36 st.	(*)	1,114 1,124 1,134 1,138 1,138 1,138	1,1 e.	1, 44 1, 41 1, 41	1,574	III.	2, 25 27, 25 27, 27			1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
\$5.5 or under \$1.5 \$5.7 or under \$1.5 \$1.6 or under \$1.5 \$1.6 or under \$1.5 \$1.8 or under \$1.5	7 10 13 15 15 15 15 15 15 15 15 15 15 15 15 15			1 × 0	71. 71.	24, 154 24, 1948 28, 27, 11, 71		77.19 (6.7) (7.7)	27, 77	17,786 143,502 172,417 110,523	7.20 7.70 7.70 7.70 7.70 7.70	272,474 272,420 24,442 24,145 147,473	177, 361 187, 763 187, 175 177, 71	1	141, 17 14, 18 14, 18 17, 18	10,415 415,447 17,411 775,725	
Export uniter 25 (25 graph) and 25 graph and			2 11 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	£ 1.5	11 14 14 14 14 14 14 14 14 14 14 14 14 1	17,527 17,537 18,11,1		1,94 1,17 1,47 1,46 1,46 1,46	15.1.4.2.1.2.1	17, 2	15,4,2,4 11,2,114 11,7,517	11., 86. 11., 86. 11., 118. 11., 78.	1227		11,177 14,417 17,190 11,111	10,000	
		7,1,			<u></u>	- R		7 2 7		(="	2 1 1	; B		- ·			dual Re
	g.			1 1 1 1		and the second	1	4		11 11 11	E 4.5	3 	*-		:		
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Total 1.	that.	-		1.17.7		341.415.4	11, 51, 2	1.11.	y. 111, 14	1 to 1 to 1		î. *, I.	100 4			1,11	
Uniter \$, '' ,	7, 77, 14 45, 774 85, 24 113,004	236 - 7 - 7 - 12 - 346 - 1 - 126 - 146 - 1	10, 46.25 46, 48, 48 47, 48.45 1 44, 78.45	10,68 91,155 136,74 191, 897	1, 20.88 47, 484 20, 20.6 11-11, 278	282,541 500,824 501,824	1,15 42,764 179,14 42P,75	RILYAN RILYAN BRAJENI MALORY ILANORY	7,740 46,628 127,708 278,649, 243,440	7,424 14,624 147,118 35,480 70,174	2, 25r 77, 77c 174, 184 154, 400 179, 554	19,224 19,224 8,054	14 1 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2			11, 7, 11 11, 17, 11, 12, 13, 14, 14, 14, 14, 14, 14, 14, 14, 14, 14	
\$1 . security \$2, jets.; \$70, jets.; \$70, jets.; \$1, jets.; \$2, je	285, 755 2-44 286, 755 44 275, 9644 375, 9644 375, 9644 375, 9644 375, 9644	244, 124 \$14, 411 \$5,74, 411 \$7,77	275,175 %h,705 %ph,704 %ph,704 %ph,706 hq2,106	778, 122 281, 877 221, 100 210, 785	235, 940 463, 572 461, 084 448, 345 572, 646	545,953 546,961 545,076 536,745 436,772	771, km 874, th? 947, km 1, 0894, 546 162, 950	124,244 104,435 rc,478 5r,774 41,481	236,469 223,442 163,749 161,1%	78,117 24,836 11,046 11,048	17,047 68,412 18,516 40,767 25,650	5,175 2,548 170 1,152	11,70% 11,70% 17,171 7,171	. 1 .	3,15	34 3 3	s and Exer
EV. (c) under E. (c) (c) (c) (c) (c) (c) (c) (c) (c) (c)	1, 10.4, 711 2, 4, 4, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	5.7.411 2.4, 3.4. 218, 37 68,173	957, 3 917, 43 668, 111 247, 43 74, 372	400, 787 181, 55 109, 560 37, 768	961,666 417, 43 580,175 231,914 69,78	142,5%1 772,176 771,6%1 111,917 18,608	1, r 71, r x 1, cc, r 24 1, cx, 601 97c, 621 224, 72r	78,447 75,541 61,812 25,173	184,000 161,787 402,313 404,800	11, 600 11, 702 18, 124 14, 645 2, 712	74,435 141,789 147,354 147,354 82,628	1,415	1,7 - 1 2, 2, 2, 2, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3,	1,427 557 415	11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2.2 2.5 2.5 3.5 1.6 1.6	F 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
\$2 \cdot \cd	27, kar 5, 778 8, 105	1,1	236	1, 15, 117	7,227 7,327 7,311	7, bts. 131 131	114,347 55,413 72,757	1,774 2,4	용,1:4 27,44.1 28,1원	9% 176 1,1	55,141 2,755 18,727	107	12. T.		1,747	P 21	, , , ,
0. 1-4.000.0 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	mall number of camelo return		on this h to	* (1) 2 (1)*	HUNGARI.	the data	are ir lules		in the appropriate trial.	181.							

Table 2.10 -Returns With Interest Paid Deduction: Size of Deduction by Size of Adjusted Gross Income

[All figures are estimates based on samples--money amounts are in thousands of dollars]

	[All figur	es are estimat	es based on sa	amplesmoney	amounts are in					
Dite of adjusted gross income	Interest par	d deduction	\$1 unde	r \$100	\$100 un	Size of o	τ	ier \$300	\$300 und	ter \$400
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	26,108,735	37,364,132	1,211,507	58,108	1,214,986	181,694	1,085,341	271,814	1,221,923	426,620
\$1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	34,158 88,441 229,886	20,079 28,451 74,375 177,181 291,702	11,186 18,263 47,741	138 +37 1,128 2,257	5,830 h,909 24,505 50,995	827 1,073 3,550 7,427	5,775 5,750 17,890 32,533	1,454 1,281 4,235 8,079	4,009 7,781 26,740 32,401	1,371 2,974 9,253 11,548
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	722,642 874,004 1,065,151	448,262 599,686 781,316 432,016 1,142,486	30,778 77,359 57,163 84,204 84,483	1,596 3,651 2,623 4,265 4,068	64,972 69,917 71,606 103,648 76,189	9,699 11,147 10,771 14,785 11,225	46,808 57,795 56,746 68,598 76,947	11,911 14,688 13,886 17,482 19,087	49,668 69,131 69,236 74,975 96,713	17,556 24,496 24,095 25,791 33,848
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	1 398 970	1,271,349 1,534,944 1,564,757 1,753,472 1,702,142	54,471 64,790 70,636 50,301 41,037	2,537 3,094 3,560 2,382 2,619	74,217 67,579 49,635 40,680 52,846	11,698 9,856 7,258 6,154 7,710	611,065 78,796 43,077 47,191 54,093	16,677 20,078 10,965 11,593 13,416	74,444 77,197 58,043 48,350 58,236	25,976 26,745 20,119 16,781 20,455
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$100,000.	3,690,261	8,649,024 5,607,179 3,167,875 3,915,762 2,101,895	188,942 139,744 96,780 79,708 21,107	9,068 h,618 3,255 3,754 851	205,416 127,242 51,341 54,395 13,907	31,336 19,054 7,389 8,213 2,056	202,487 124,629 41,569 43,351 12,587	50,308 31,584 10,544 10,753 3,140	239,877 124,180 48,321 48,234 11,998	83,596 43,351 16,885 16,775 4,175
\$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	102,732 20,082 2,482 843	884,942 432,081 146,785 140,864	4,337 996 113 33	159 37 5 1	2,626 474 44 8	389 69 7 1	2,275 331 38 10	5n0 81 4 3	2,023 320 35 11	703 111 12 4
	\$400 unde	er \$500	\$500 unde		Size of deducti	_	-			
ive if all unted grow, in one	Number of	Amount	Number of	Amount	\$750 unde	Amount	\$1,000 und		\$1,500 un Number of	der \$2,000
-	returns (11)	(12)	(13)	(14)	returns (15)	(16)	returns (17)	Amount	ieturns	Amount
		_			1 1		(\$7)	(18)	(19)	(20)
Total\$1 under \$1,000	1.164,468	524,40n	2,933,387 . (5,801	1,841,344 3,366	2,997,500	2,617,878	5,137,546	6,353,610	3,819,253	6,602,280
\$1,000 under \$2,000. \$2,000 under \$3,000. \$1,000 under \$4,000. \$4,000 under \$5,000.	5,062 22,735 29,790	2,408 10,267 13,779	1,914 15,311 29,198 47,913	1,300 9,861 18,357 28,517	3,121 1,640 6,237 29,577 52,453	2,82h 1,428 5,187 26,0hu 45,712	1,131 5,515 20,836 30,603 47,622	1,529 6,739 25,481 37,518 59,656	1,835 4,655 15,217 31,453	3,219 8,306 25,447 53,993
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	35,167 36,117 67,869 61,731 78,480	15,686 16,430 30,204 27,975 35,576	85,042 92,458 121,181 154,581 133,659	52,652 57,242 77,205 100,272 86,021	64,527 72,539 115,895 117,679 169,346	56,555 62,647 101,070 101,658 149,610	86,570 137,116 163,611 203,943 263,036	106,028 164,215 199,868 251,247 322,613	51,534 58,567 97,725 106,690 138,355	36,088 99,589 167,715 178,177 238,634
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,900 under \$14,000. \$14,000 under \$15,000.	75,913 64,137 67,040 58,444 60,312	34,021 31,131 30,370 26,134 27,251	196,665 180,221 157,969 150,175 148,086	123,148 114,195 98,417 95,052 93,508	182,829 157,674 182,151 181,854 157,908	159,608 164,765 158,467 159,053 137,572	241,543 247,832 326,567 364,737 331,245	297,655 367,367 402,0n4 450,689 411,233	153,286 204,865 220,523 261,787 242,428	256,690 351,753 381,439 448,251 422,367
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$100,000.	254,656 132,632 45,154 49,476 11,884	114,309 59,530 20,607 22,330 5,333	717,844 350,333 105,081 128,758 30,169	451,671 224,053 103,955 80,350 18,753	731,883 394,677 160,660 131,104 28,594	658,612 343,549 139,931 114,242 25,011	1,326,480 701,974 902,272 219,763 55,956	1,652,947 866,758 375,339 273,796 69,445	1,112,210 590,448 262,845 209,683 47,278	1,931,701 1,030,652 457,554 364,369 82,655
\$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	2,007 314 35 13	9(12 141 16 6	4,693 737 71 27	2,930 458 45 16	4,245 619 65 23	3,694 540 58 19	7,844 1,191 119 40	9,696 1,481 146 (6,739 996 109 25	11,714 1,734 190 43
	1. 1100 under	11)	Se, off unse		ize of deduction					
izem of adjusted gross and use	Number of returns	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	(21)	(22)	returns	1241	returns (25)	(26)	returns (27)	(28)	returns (Z9)	(30)
Total	2,284,668	5,091,334	1,210,792	3,299,745	1,00h,751	3,429,002	352,440	1,561,125	468,173	5,110,165
.1 under 1,000 .1,000 under 52,000. .22,000 under 54,000 .54,000 under 54,000 .54,000 under 55,000.	653 1,238 2,405 7,540 13,810	1,463 2,755 5,415 17,028 30,089	969 1,619 3,226 5,813	2,567 4,346 (8,458 (15,987	2,259 4,632 2,164	7,817 15,034 7,254	(*) (*) 685	(*) (*) 3,021 {	532 497 549 63	3,414 3,596 5,259 1,677
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	18,058 31,219 27,566 47,058 50,657	39,960 69,523 60,481 104,268 114,234	8,316 10,145 6,750 10,706 14,895	22,671 27,064 18,493 45,544 41,209	4,669 4,811 10,510 10,869 14,081	16,372 15,436 35,457 36,137 48,072	3,069 b,503 1,437 6,408	13,3221 28,509 6,102 27,500	1,142 3,327 1,643 2,832	7,538 24,186 10,439 18,293
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	77,832 94,889 103,604 120,187 130,112	169,734 211,763 231,114 269,191 287,006	27,578 34,677 29,155 49,122 49,240	73,875 94,477 77,200 134,025 134,196	12,407 27,797 14,526 18,363	40,700 93,743 64,769 64,009 80,352	5,556 4,997 4,691 3,749 8,605	27,500, 23,958 21,901, 21,137, 16,783, 37,530	1,198 4,420 3,519 7,571 7,639	35,072 24,071 57,878 53,375
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$100,000.	698,561 422,578 209,914 177,314 42,512	1,546,642 947,653 472,754 399,420 95,373	3-1,333 258,256 167,126 143,635 36,335	921,456 706,475 454,797 395,758 99,922	201,291 214,163 157,502 207,018 60,077	678,012 727,780 537,799 715,961 208,085	44,686 62,303 48,782 99,329 43,225	197,994 275,531 215,692 440,593	4,224 44,739 41,102 45,737 124,169 120,709	26,927 321,372 324,591 346,374 1,069,448
\$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	5,870 907 93 41	13,214 2,034 208 92	5,048 746 78 24	13,893 2,052 215 65	8,844 1,264 134 35	30,713 4,414 462 124	6,695 1,072 102 38	193,663 30,030 4,821 456 168	39,486 10,115 1,441 515	1,293,383 766,345 414,108 144,956 140,272
(*) Estimate is not shown separately because	of the small n	umber of sample	returns on w	duch it was bu	ased However	the data are	feeluded to the			

^(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals. NOTE: Detail may not add to total because of rounding.

e of Adjusted Gross Income	
Adjusted Gross Income by Size o	in thousands of dollars]
st Deducted as a Percent of	based on samples - money amounts are in t
terest Paid Deduction: Intere	[All figures are estimates
Table 2.11 -Returns With Int	

		Tarerest na	Interest naid deduction	On Inguire ore estimates pased on somples	carinaces o	Interest	id deduct	amounts are in thousands of	cent of adia	adjusted proce incom	o come			,			
				Under 1 pe	percent	1 under 2	percent	er 3	t d	3 under 4	percent	4 under 5	percent	r under 6 p	percent	6 under 7 p	percent
Size of adjusted grass income	ess income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	number of returns	Amount
		a	(2)	(3)	(3)	(5)	(9)	(3)	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total		26,108,735	37,369,132	1,766,389	147.481	1,732,974	582,844	1,883,447	916,866	1,911,969	1.365,807	1,893,796	1,677,730	1,062,518	1,990,182	1,729,502	2,114,081
Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$8,000 \$8,000 under \$10,000	000000000000000000000000000000000000000	50,208 318,327 950,122 1,596,646 2,270,098	48,530 251,557 739,464 1,381,004 2,075,004	44,633 44,633 98,554 154,689	166 1.18 3.339 7.011	14.584 36,080 83,090 166,452	685 2,838 8,929 22,285	15,873 56,147 108,828 120,682	1,359 7,07H 19,114 28,672	56,243 72,199 167,871	823 9,642 17,722 53,844	(*) 12,236 47,335 99,509 122,026	(*) 1,944 11,119 31,326 49,989	8,774 36,707 95,647 105,201	1,794 10,167 37,606 52,195	(*) 9,560 46,882 64,951 118,395	2,134 15,059 29,714 69,714
\$10,000 under \$12,000 \$12,000 under \$14,000 \$14,000 under \$18,000 \$1,000 under \$20,000		2,646,196 2,742,267 2,774,315 2,774,315 2,090,114 2,217,683	2,806,293 3,318,229 3,516,731 5,686,809 3,147,628	137,407 144,643 133,008 130,279 139,367	7,090 8,654 10,801 11,289 12,957	144,674 119,265 164,456 145,422 144,388	24,688 22,779 38,089 37,774 40,747	170,185 138,137 165,185 188,878 163,406	47,111 45,383 62,637 89,430 78,399	161,354 151,222 171,059 207,789 175,197	61,940 68,876 89,865 124,329 116,719	155,882 161,703 213,158 213,961 181,241	76,757 95,393 144,434 163,765 154,754	154,742 164,845 211,504 223,071 186,442	93,918 121,911 174,667 208,693 194,778	178,148 195,768 194,441 186,048 171,011	126,761 164,970 189,741 205,307 210,815
\$20,000 under \$25,000 \$25,000 under \$30,000 \$9,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000		3,690,261 1,773,084 1,715,937 536,338 102,732	5,607,179 3,167,873 3,915,764 2,101,895 884,941	289,242 146,341 208,046 89,225 27,004	30,474 17,383 33,333 26,588 15,273	287,725 135,897, 192,241 74,243 15,946	96,463 56,732 109,380 73,696 30,629	304,880 185,283 179,988 66,451 11,501	171,344 127,385 166,215 110,935 36,518	352,921 164,748 161,715 52,171 9,214	276,658 157,802 211,065 120,382 40,838	322,916 167,999 144,428 43,941 6,356	322,914 204,472 239,250 130,092 36,624	337,003 152,154 137,403 38,109 5,081	410,670 226,588 273,890 134,861 35,396	263,473 141,212 122,662 32,240 3,944	377.458 249.697 240.433 135,663 32.615
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more		20,182	146,784 146,784	1.148	2,442	3.135 289 83	12,488	1,82	12,338 2,771 1,825	1.221 101 1)	11.523	886 81 19	11,22P 2,324 1,334	G1 &	9.231 2.702 1.615	508 55 15	9,139 2,459 1,790
		 	- 1	+	la!	Interest paid	dediction as	s a percent of	adjusted	gress income	continued				1		
_ 1	" under 9 percent	8 under 9 percent	percent	9 under 10	percent	10 under 15	percent	15 under 20	percent	20 under 30	percent	30 under 40	percent	40 inder 50	percen*	50 percent o	of mot-
Size of illin.	Following Amount	Number of returns	Americat	Somber of reforms	ino out	Number of returns	Amount	Number of returns	Ameunt	Number of refutus	Amount	Number of returns	Amount	Teturns	1	imber of retires	Amo.
	(11)	161.	1 (20)	121)	(22)	1.231	1241	1571	(39)	127)	(28)	(29)	(30)	(31)	32	(33)	ž
Tot al	1,094,562 2,350,183	83 1,570,552	2,418,882 1,445,099	1,445,099	2,423,895	4.950.075	9,859,025	1,942,390	4,773,165	1.117,246	3,284,433	286,957	1,165,418	11н,920	642,921	152,239	1,523,109
Pinder \$2,000 \$2,000 under \$4,000 \$4,000 under \$5,000 \$5,000 under \$10,000 \$8,000 under \$10,000	(*) 5. BHn 1,427 42,775 17,072 50,732 26,59h 119,596 80,401	27 12,77h 72 29,114 9h 75,501 01 91,353	3,202 12,405 45,541 70,129	(*) 12,064 27,111 53,425 108,237	4,058 13,737 36,049 94,699	48,346 135,819 283,133 462,351	20.702 84,475 249,455 513,252	24,106 118,368 208,157 312,828	11.620 105,171 251,851 491,934	1,381 60,140 148,557 211,674 160,101	430 48,633 192,101 353,871 344,959	1,409 30,583 66,350 55,963 36,405	33,796 115,886 130,744 110,966	26,673 27,322 19,074 12,814	37,524 50,206 59,188 50,764	26,480 37,594 24,678 15,709 5,087	43,689 85,036 80,799 79,959
\$10,000 under \$12,000 \$12,000 under \$14,000 \$14,000 under \$16,000 \$16,000 under \$18,000 \$18,000 under \$20,000	171,631 142,692 198,332 195,58h 215,692 243,118 195,500 249,636 153,301 218,682	92 164,067 86 188,944 118 184,281 36 188,141 187 167,437	152,534 208,878 236,755 270,859	161,719 180,323 187,424 179,147 129,454	171,844 223,958 265,892 288,335 232,788	544,941 684,339 652,738 602,220 446,371	751,481 1,083,560 1,199,752 1,240,010 1,015,496	291,312 291,097 207,252 160,251 112,223	550, 688 644, 703 524, 124 457, 225 357, 749	167,644 92,517 62,572 57,102 35,848	428.505 274,985 216,081 220,957 160,479	26,842 11,145 8,556 12,090 10,066	101,026 49,052 42,130 67,700	4.161 8.485 3,902 2.936	20,266 48,036 25,178 23,802	5,982 6,402 4,087 4,242	48,992 h1,502 54,058 45,808 9,570
\$20,000 under \$25,000 \$25,000 under \$30,000 \$0,000 under \$100,000 \$50,000 under \$100,000	277,746 127,852 105,531 24,171 2,912 2,516	46. 242,763 39 108,109 70 94,245 47 20,841 16 2,530	455,278 250,089 287,112 114,992 27,290	215,145 99,398 74,243 14,499 1,924	453,631 257,043 257,752 88,510 22,913	583,468 254,900 201,692 41,804 5,754	1,554,315 820,578 860,253 326,374 89,853	147,187 54,116 44,848 15,896 3,112	553, 397 248, 383 273, 660 192, 802 71, 213	49,284 24,936 29,185 12,281 3,197	253,487 157,334 256,386 200,929 103,332	7,868 5,053 8,298 4,292 1,586	57.679 47.014 116,406 99.043	2,124 2,216 6,116 1,794 923	20,585 25,705 100,961 54,743 54,743	5,516 2,861 5,296 3,380 1,748	107,081 60,629 138,195 175,789 187,800
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,U00 or more	434 9.060 24 1.272 15 2.015	60 405 72 33 15 12	9,643 1,833 2,314	288 36 13	7,679 2,196 2,788	1,064	35,805 8,002 5,133	559 60 118	26,759 6,810 5,076	636 75 16	42,936 11,555 7,973	375 51 15	36,387 11,756 5,932	324 39 13	41,180 11,825 9,310	137	149,025 73,732 87,046
(*) Estimate is not shown separately because of the small number of sample returns on SDE: Detail may not add to total because of rounding.	rately because of thotal	e small number ding.	of sample ret	uras on which	th it was based,		, the data a	However, the data are included in	in the appro	the appropriate totals	. 8						

Table 2.12 -Returns with Contributions Deduction: Size of Deduction by Size of Adjusted Gross Income

(All figures are estimates based on samples -- money amounts are in thousands of dollars)

							Indiv	ridual Reti	ırns/197	4 • L	eauc	CHC	ons a	ind	Exe	mptions					
	\$1.000	Amount	(1e)	1,326,422	के वर्ष राज्य प्राप्त राज्य प्राप्त			248, e10 205, 372 144, 723 200, 300 60, 550	6,675 936 84 114	41,092 132,175 225,884 867,264		or more	Amount	(½)	2,703,083	**	€ €	4,095 11,777 6,080	41,104 67,1897 69,040 25,722 25,722 43,040	478, 247 411, 124 180, 667 236, 647	(*) (*) 21,952 2,279, v1
	\$750 under	Number of returns	(15)	1,545,139	7,086 5,001) 16,209	28,571 31,645 68,975 62,341 51,266		(0 (0) (0	7,646 1,075 97	17.754 222,548 263,448 1,010,424		\$5,000 0	Number of returns	(50)	154,104	£	· · ·	553 1,061 882	5, 621 7, 482 9, 747 53, 182 50, 69	29,548 11,656 1,932 785	(*) (*) 3,396 150,522
	r \$750	Amount	(14)	1,874,134	7,151	25, 180 25, 180 26, 345 24, 345 54, 856	51,427 77,788 75,329 64,504 71, 10	422,527 355,549 174,411 204,508 52,615	6,231 821 54	58,183 224,644 342,000 1,245,247		er \$5,000	Amount	(28)	2H . 1	€ €	(*) (*) (*) (*) (*) (*) (*)	14,143	17,074 38,100 29,240 54,873 80,022	40,552 5,497 501	(*) 10,729 17,005 252,026
	\$500 under	Number of returns	(13)	1,382,784	7,430 10,558	57,73c 85,263 76,73c 76,431	86,141 126,424 124,669 110,664	585,077 585,077 329,559 539,808 85,401	10,134 1,362 112	47,072 370,022 304,400 2,051,304	4	\$4,000 under	Number of Feturns	(22)	768,50	€ €	(*) (*) (*) (1,841	3,322	3,757 8,744 4,563 12,214 18,494	6,849 1,219 11,1	(*) 2,436 3,958 56,142
	r \$500	Amount	(35)	125,104	0,172 807 1,004	13,77 23,50 24,165 17,98)	728 40,728 40,728 728	948,837 177,644 18,516 80,100 15,703	1,736	14,254 18,507 18,007	1	00° 4 #\$	Amount	(56)	542,245	£	(*) 17,414 14,604 5,172	7,001 16,662 10,167 10,181 15,404	58,515 63,003 64,530 131,565 120,682	24,921 6,15e 528 128	(*) 40,578 56,115 476,098
	\$4∨∪ unde	Number of returns	(11)	2,0%,798	1,814	20, 435 445, 65 445, 64 55, 11 75, 75 75, 17 85, 478	72,538 72,440 41,280 43,411	5.0, 654 3.0,281 21.,448 183,129	4,338 ko7 41	43,8% 223,47% 418,041 1,401,385		\$7,000 under	Number of returns	(52)	1:8,527	*	(*) 5,284 4,180 2,542	101 1,724 3,158 3,050 1,698	17,005 18,764 18,044 38,782 34,886	10,127 1,77,9 152 531	(*) 12,066 16,536 139,776
uction	ეე +	Amount	(10)	1,085,481	501 4,344 11,158	11, 111 27, 112 27, 417 35, 711	3c, 843 62,514 60,758 6c,134 52,475	2.5,729 17c,523 83,478 57,058 12,445	1,504 205 14	77,100 155,888 277,074 525,45	ont	under \$3,000	Amount	(54)	504,138	ŶŶ	4,258 14,825 6,787	7,284 11,413 8,086 11,13	75, 45, 74, 744 82, 251 75, 295		(*) 25,800 53,139 424,660
ize of ded	\$300 nuder	Number of returns	(E)	5,1r2,18t 3	10,000	45,74 86,081 69,74 125,550	107,398 185,618 178,417 175,443 175,443	854,45° 513,13° 240,51° 103,750 37,277	4,403 1001 1001	16, 188 451, 752 712, 070 1,814, 37E	f belorti	\$2,500 un	Mumber of returns	(53)	185,377	£2 ———	1,554 5,644 }	7, 732 4, 738 7,048 4,098	27,844 27,88 24,746 35,488 26,802	7, 134 1,098 77 18	(*) 7,651 19,501 156,040
63		Amount r	(8)	028,277 3,	1,3¢1	25,8°7 33,98°7 37,424 44,951 55,220	56, y67 58, 482 52, 224 54, 434 58, 715	261,884 138,354 57,903 15,807 8,470	1,032 144 10	32, c7. 195,548 885,427 313,632 1.	8.00	er \$2,500	Amount	(35)	803,101	8,122	5,992 c,689 5,168 5,813	23,734 20,233 14,518 20,41 11,455	151,522 75,658 75,658 139,200 93,415	21, 361 2, 466 266 56	8,215 1,5,424 99,431 652,091
	\$200 muder \$	umber of A	(1)	30,171 1,0	5, 44.5 10, 114 11, 5.35 11, 5.35			255,9 % 2 255,9 % 1 285,004 36,604	1,28,4 1,46 1,44 1,44	84,827 84,817		\$2,000 under	Number of returns	(10)	350,750	(*)	2,985	11,714 8,c41 7,223 13,437	76, 500 67, 444 52, 647 62, 822 41, 117	565, 727, 11, 11, 25,	3,812 19,746 44,357 292,835
	* 102\$	Amount res	(9)	775,272 4,:	1,725 7,55 11,11			188, 343 1, 41, 247 76, 435 25, 270 4, 703	5140 844 7	3,200 1,774 1,774 1,11 1,11 1,11 1,11		under \$2,0x1	Amount	(20)	1,213, 00	(*) "xx" h, 485	15, 840 21, 340 11, 305 30, 711	22, 36, 28, 776 43, 246 56, 327 57, 421	245,648 158,645 118,240 198,558 111,164	20, 117 2,668 207 207	12,404 97,623 228,171 875,366
	\$1 v∵ under	Number of A	(5)	17 782,204	12,476				4,224 24,44 1,44	247,427 254,114 17 513,405 313,405 386,831		\$1,500 un	Number of returns	(5-3)	710,366	(+) 4,272 2,501	4,166 12,275 5,881 17,811 10,645	14,338 17,603 20,030 32,578 30,624	154,854 42,927 64,435 115,725 64,277	11,664 1,533 120 29	6,863 57,528 134,973 511,004
	5	Amcunt re	(n)	, t 510,41	347		4,772 4,303 4,625 6,462 6,462 6,772	-7	142 33 (1)	15, 450 2,053 1,9 7,524 1,9		\$1,500	Amount	(18)	4774 TP4	8,350 10,504 21,104	24,157 40,171 75,600 51,284 77,272	21, 881 24, 744 77, 035 07,718 47,481	357,034 087,794 170,597 221,430 110,323	14,2% 2,2% 198 53	49,054 223,684 401,019
	5 1	humber of returns	(3)	, 10t, 955 2º	45.5.4. 55.5.4. 55.5.4. 44.4.4.	183, 24 - 227, 72 : 227, 72 : 224, 24 : 3554	304, 207 325, 367 284, 786 307, 353	1,148,8 8 1,149,013 1,218 125,151 21,544	2,782 454 454 10	313,774 5243,044 1,554,278		\$1,000 under	Number of returns	(11)	1,572,70t 1,	7,457 1e,400 17,156	24,548 33,134 32,284 43,119 55,44	51,777 77,408 64,598 55,162 78,084	277, 410 235,251 148,418 241,654 35,162	15,576 1,85c 160	41,012 187,128 328,129 1,010,037
	5	Amount	(5)	4,851,275	5,740 12,067 34,314	240, 11 6 285, 772 2.77, 473 346, 202 444, 188	415,057 507,081 492,794 524,158	2,48,577 2,001,952 1,241,743 1,742,249 1,039,878	(41,742 435,085 182,782 237,220	707,045 1,550,425 2,482,722	L`	<u>~</u> 1	-								
Contribut	nonnan	Number of returns	(1)	27,800,407	18, Le7 LO, 128 117, 575 517, LL7	250,514 884,580 901,917 1,151,550 1,254,811	1,257,004 1,427,057 1,543,841 1,413,854	5,472,4ca 3,881,342 1,322,417 1,442,631 t48,500	128,176 25,625 3,100 1,069	1,038,872 h,004,378 e,82t,781 15,024,77t											
	Cize of adjusted grass income			Total	\$1 under \$1,000. \$2 for under \$2.000 \$2 for under \$2.000 \$3.000 under \$2.000 \$4.000 under \$4.000 \$4.000 under \$4.000	85,000 under 87,000 85,000 under 89,000 85,000 under 89,000 85,000 under 80,000	\$10,000 under \$11,000 \$11,000 under \$13,700 \$12,000 under \$13,700 \$15,000 under \$13,700 \$14,000 under \$15,000	\$15,070 under \$21,000. \$50,070 under \$25,000. \$50,000 under \$51,000. \$50,000 under \$51,000.	\$100, rvr0 under \$200, 000 \$200, 000 under \$500, 000 \$500, rvc0 under \$1, rvc, 000 \$1,000, gvc0 more:			ine of adjusted gross income			Total	\$1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	\$5,000 under \$1,000 \$6,000 under \$1,000 \$5,000 under \$4,000 \$5,000 under \$1,000	\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$15,000. \$13,000 under \$14,000.	\$15,000 under \$70,000. \$90,000 under \$55,000. \$75,000 under \$70,000. \$50,000 under \$100,000.	\$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	Returns under \$5,000 under \$10,000 Returns \$5,000 under \$10,000 Returns \$15,000 or more.

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Table 2.13 -Retur
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						ina	ividuai ne	eturns/ i	914 •	De	auc	ctions	s ar	nd E	xemptio	ns				
Dercen		(1)			13811		5 m	1 1	1 1				<u>*</u>	4		1 5		•	1111	\$ 1.5 \$\frac{1}{2} \display 1.
40	3	e . Just	27.	1	78-77-9 72-0 75-0 75-0	1 " ; No		1 +			d	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	8	5	dana.			} • •	آد ود	7 7 7
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	13	+ +	24412	1,111	1, 1, 2, 2, 1, 2, 2, 1, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2,	40.00 40.00 40.00 10.00	14.7				tua. re	5		- + T + - 2	15. 2. 1 15. 2. 1 11. 2. 1	144 44 150 44 150 150 150 150 150 150 150 150 150 150	· · · · ·	-t 1		1 1 7 1
nder ber	i i	T.)	10.06° . 1.	8,722 8,722 55,173	22.24 26.57; 22.77 28.83; 38.86;	74.615 74.83 74.83 55.7	1. 1411 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	4.5	4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.		under +⊢ p	r f runs	1) (6	/3,409	2,361 8,354 15,634 7,77	7,15, 4,20, 4,20, 46,20, 2,34	Z 7C.		\$ 8 5 F	32.977 20, Phr. 0, Ch.
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2 surder	Rucher	1e' ara. (7)	J. n. s. s. s.	1.65	12.1.1	245,447 245,447 275,447			4.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1	a per en	ly under	Number of returns	(5)	24.44.5	2 ⁴ 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	7.56		## 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1) Pidi	
Dar west			2.11.22	4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	12.12 12.25 12.25 14.14	4. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1811	3,44, 53 1,524,441	tions as	percent	Amount	(47)	1.730,044	다구기도 발표한합합		44-149 140-149 140-149 140-149 140-149	1,44,144,154,154,154,154,154,154,154,154	48.41	44,754 27°, 41 356,627 1, 62,357
] under 2	Har ber	returns (-)	14 . 72	(*) 17,420 46,784	16301 1,4.134 184,651 27.000 27.130	25.1.480 1.1.1.1.25 1.1.1.1.25 21.1.1.25 24.1.111	.154,4-1 .151, 14	27,000 4,14	1 12.14 1 12.14 1 12.16 1327, 1011	tions dedu	under L	Number of returns	(5)	979, 167	5. % 7 4.040 15.461 31.1.4	44.28 44.28 44.28	#5.12 #2.13 #1.44 #0.000	128,422 24,422 34,432 35,133	-5+ -5 1, -6, 1	115 , 495 244, 791 261, 69 524, 731
r ent		(4)		1,889,1	15.57 14.51 14.51	22	1.05,422 L	4.7	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Tentrillia	per rent 1	Amount	(55)	\$18.00 to	(•)	14337	12.24	H. 4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4	1 - 1 - 3	2 (3 %) 10 7 (42) 10 7 (44)
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											nuder . F	Number or returns	(11)	471,160	3.4-4 (*) 15.05 16.141	20.35 20.00 10.340 22,145	20.423 22.783 14.400 20.680			54 1 14 1114 45 104,640 2019,510
	Size of Bullister and and		[फ ‡≎£			\$U. (M. ander \$U.) (M.) \$11, M. ander \$12, (M.) \$3,2, M. ander \$15, (M.) \$14, M. ander \$15, (M.)	St. 1997 under \$51.119 St. net under \$51.19 St. et under \$5.19 St. et under \$1.19 St. et under \$1.19	State of under \$2.	Refurms & under \$1. etc.		9	25 0		Total	1) under \$1,144 1) under \$1,144 2) ut under \$5,144 \$1,144 under \$5,144	minder \$7.11 From under \$7.11 From under \$7.11 From under \$7.11 From under \$1.11 From under \$1.11	11. under \$11. 11. under \$22. 2. under \$23. 2. under \$1. 14. under \$1.	under Jun. Luder Jun.	incher \$\frac{1}{2}\$ is a subject of the subject of	incerta unher \$1, 11 Beturne \$1, 12 Beturne \$2, 12 Beturne \$2, 13 Beturne \$3, 13 Beturne \$4, 13
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Table 2.14 — All Returns. Exemptions by Type, Number of Exemptions, Sources of Income. by Size of Adjusted Gross Income (2.14 — All Returns. Exemptions by Size of Adjusted Gross Income (2.14 — All Returns.)

Total No adjusted gross income Sluder \$1,000 22,000 under \$3,000 \$4,000 under \$5,000 \$5,000 under \$5,000 \$6,000 under \$5,000 \$7,000 under \$9,000			Number	Number	Number of	Number	Number	Adjusted gross from facome	Income tax	Total	
Total No adjusted gross income 1 under \$10000 21,000 under \$2,000 34,000 34,000 under \$5,000 35,000 under \$5,000 36,000 under \$5,000 37,000 under \$5,000			returns	lons	taxpayer	of	exempting	deficit	after	income	
Total No adjusted gross income \$1 under \$1,000 \$2 000 under \$2,000 \$4,000 under \$3,000 \$4,000 under \$5,000 \$5,000 under \$5,000 \$5,000 under \$5,000 \$7,000 under \$5,000			(1)	(2)	(3)	(7)	(5)	(9)	(7)	(8)	
No adjusted gross income \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$6,000 \$5,000 under \$6,000 \$6,000 under \$6,000 \$7,000 under \$6,000 \$7,000 under \$7,000 \$7,000 under \$7,000 \$7,000 under \$7,000			061 071 18	215 051 059	127 723 919	7 371 106	0 583 097	15 919 969	073 667 11	0.00	
\$5,000 under \$5,000 \$6,000 under \$7,000 \$7,000 under \$5,000 \$6,000 under \$15,000 \$7,000 under \$15,000			545,794 5,519,775 5,813,363 5,182,340 4,803,250 5,082,136	1,524,834 1,945,499 7,718,361 8,488,252 8,982,124 10,376,836	891,208 891,208 5,927,625 6,209,900 6,086,976 5,962,803	84,902 259,953 376,721 657,860 789,258			11,437,5062	11,466,464 2,853 1,922 38,135 88,858	
			4,603,285 4,349,535 4,021,338 3,882,895 3,729,564	10,001,249 10,095,205 9,952,600 10,020,879 10,447,749	6,214,866 6,088,744 5,901,898 5,872,422 5,965,153	644,614 561,043 403,158 352,664 353,623			160,807 214,344 209,732 259,204 299,588	00,050 160,845 214,344 209,732 259,214 299,674	
\$11,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$14,000 \$14,000 under \$14,000			3,383,307 3,334,825 3,117,451 3,087,867 2,746,808	9,778.663 10,170,593 9,817,803 10,009,986 9,067,309	5,543,696 5,726,194 5,454,983 5,522,543 5,065,188	227,187 215,186 197,789 175,117		2,383,575 2,463,770 2,466,91H 2,362,266 1,881,164	229,667 247,645 271,121 256,734 203,868	229, bh7 247, 662 271, 178 256, 734 203, 868	Inc
\$20,000 under \$20,000 \$21,000 under \$32,000 \$25,000 under \$30,000 \$20,000 under \$30,000 \$30,000 under \$30,000			10,071,087 4,944,795 2,259,928 2,173,868 700,528	34,747,455 17,509,308 8,148,092 7,952,748 2,695,582	18,974,615 9,542,317 4,381,354 4,192,568 1,346,187	443,577 231,602 136,073 210,496 103,803		7,667,804 5,192,826 3,697,976 7,922,038	1,041,100 795,692 616,590 1,564,911 1,961,390	1,041,191 795,9-7 616,604 1,565,594 1,963,731	dividual F
\$300,000 under \$200,000 \$200,000 under \$300,000 \$500,000 under \$1,000,000 \$1,000,000 or more			135,304 26,842 3,194 1,096	508,980 95,890 11,268 3,774	257,412 50,145 5,871 1,959	28.350 7,723 1,123 413	111	3,775,109 2,205,155 749,843 849,796	1,346,242 918,679 327,413 384,000	1,351,394 925,039 331,653 391,100	Returns/
Returns under \$5,000 Electures \$5,000 under \$15,000 Returns \$10,000 under \$15,000 Returns \$15,000 or more			25,766.673 20,586,617 15,670,258 20,316,642	44,015,906 50,517,702 48,844,354 71,673,097	31,635,797 30,043,083 27,312,604 38,752,428	2,937,771 2,325,102 945,081 1,163,170	3,705,254 3,047,799 1,247,011 1,583,173	8,034,748 16,553,969 11,557,693 39,050,832	1,143,675 1,209,036 8,955,017	131,758 1,143,809 1,209,109 8,982,283	1974 •
		Exempt	Exemptions for blindness	6.55			Exemptions for	taxpayers*	dependents		D
Size of adjusted gross income	Number of returns	Number of exemptions	Adjusted gross income less deficit	Income tax after credits	Total income tax	Number of returns	Number of exemptions	Adjusted gross income less deficit	Income tax after credits	Total income tax	eduction
	6	10)	(E)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	s a
Total	136,800	138,841	1,499,428	177,505	177,778	34,964.032	77,585,069	514,456,946	66,937,799	67.022.620	nd E
No adjusted gross income	(*)	(*)	(*)		· ·	231.054 337.803 519.547	518,244 694,229 1.028.813	-3.197,494 189,122 793,314	1 1 1		Exem
\$3.000 under \$3.000 \$3.000 under \$4.000 \$4.000 under \$5.000	3,075 13,881 11,921	3.075 14.050 11,921	7,797 48,762 54,168	294	294	847,775 1,079,819 1,353,844	1,570,482 2,032,502 2,797,245	2,131,130 3,822,763 6,180,585	1,347 42,032 144,88h	1.539 42.261 145,155	ption
\$6,000 under \$0,000 \$6,000 under \$7,000 \$7,000 under \$8,000 \$9,000 under \$10,000	14,813 17,960 8,051 7,822 8,649	14,813 18,653 8,051 7,822 8,863	79,759 113,884 60,503 66,425 82,758	2,378 5,218 1,957 5,531 5,990	2,378 5,218 1,957 5,531 5,940	1,437,695 1,541,188 1,567,859 1,707,478		7,892,317 10,029,426 11,767,333 14,498,433 17,035,975	295,190 500,573 683,295 1,017,654		s
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$14,000 \$14,000 under \$14,000	6,782 9,246 4,923	n,782 9,24n 4,923	71,249	10,599	10.599	1,750,507 1,849,015 1,889,015		18,374,422 21,071,208 23,111,594 25,400	1,504,861 1,805,341 2,162,415 2,492,939	1,505,200 1,805,667 2,1n2,969 2,493,281	
\$15,000 under \$20,000 \$25,000 under \$25,000 \$25,000 under \$30,000 \$39,000 under \$30,000	12,294 5.399	12,244 5.399	214,498 120,316 205,107	25,320 15,308. 31,359	25,320 15,308 31,359	1,755,535 6,590,850 3,312,968 1,543,126 1,451,427	-	113,815,578 73,425,264 41,883,001 53,436,592	13,025,539 9,814,781 6,242,820 9,483,924	13,027,019 9,815,956 6,243,614 9,488,888	
\$50,000 under \$300,000 \$200,000 under \$200,000 \$500,000 under \$1,000,000 \$1,000,000 or more	1,398 387 110 13	1,408 387 110 14	93,977 52,040 32,906 8,348 4,760	23,857 17,517 12,445 3,156 2,521	23,911 17,621 12,517 3,166 2,536	466,803 82,151 13,957 1,554 502	1,195,983 204,622 34,311 3,754 1,227	30,739,604 10,653,851 3,886,571 1,028,264 957,374	7,785,551 3,570,273 1,530,640 448,120 449,592	7,797,807 3,584,124 1,545,200 458,002 462,729	
Returns under \$5,000 Beturns \$10,000 under \$10,000 Returns \$15,000 under \$15,000	33,161 57,295 20,951 25,393	33,340 58,202 20,951 26,348	113,891 403,329 250,197 732,012	702 21,074 24,245 131,484	721 21,074 24,245 131,738	4,379,842 8,046,650 9,074,202 13,463,338	8,641,515 17,368,618 20,283,788 31,311,148	9,918,915 61,223,484 113,488,447 329,826,098	188,265 1,784,419 10,613,876 52,351,241	197, 559 3,785, 580 10,615,044 52,424,337	

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							Ind	lividual R	elurns/1	974 •	D	eductio	ns an	d E	xemptions					
		Total income tax	31)	123,607,102	15,868 497 6,562 214,879 676,923	1, 547, 224 1, 821, 211 2, 332, 525 2, 735, 74 3, 241, 357 3, 241, 570, 597	4,074,491 4,283,017 4,745,715 4,672,221	22,072,12b 15,819,54b 9,745,424 15,035,04r	0,059,35, 949,77 1,050,053	2,254,953 13,714 473 21,508,538		1 70	1431	211.241	212,438,212,434,137,137,137,137,137,137,137,137,137,137	1, v11, r - v 1 '09, 091 1, v0n, 015 1, n53, n9 - 1 517, 021	107 121	7 - 7	333 ° 121.194 201.51	1,927,551 502,444 5,481,636 200,570
		income tax afrer credits	(30)	123,464,526	206 6,438 214,425 676,555	1,339,912 1,820,856 2,332,374 2,735,491 3,240,793	4,074,191 4,282,811 4,735,294 4,672,014	22,070,254 15,417,810 9,744,448 15,030,541 12,214,130	7,112,18h 3,062,349 932,403 1,02h,v64	2,237,596 17,106,453 21,506,473 56,011,104		Section Section	.redit.	22,197,475	212 212 242 242 242 1242 1243 1343 1343	1,311,659	777		1337 - 13 1337 - 13 114, 14	02,925,534 -02,390
	income	Amount	(58)	75,380,813	1,185,961 190,773 1,48,455 1,581,979 2,534,493	2.945,110 2.945,110 3.337,020 2.695,257 2.478,328	2,711,037 2,209,838 1,999,436 1,818,930 1,856,732	7,674,323 6,120,492 4,555,939 8,787,487 7,445,470	2, H15, 555 2, H15, 505 505, 144 945, 146	14,200,741 14,200,741 4,10,473 44,374,740		2 S.S.	17	24,431,533	10.45 10.15 10.15 10.15 10.16	1 3 3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	11.13		7.7.7.05 P. T.	2 1 2 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
	All other less l	Number of returns	(28)	47,268,378	310,153 1,146,185 1,742,875 1,950,317 2,006,434	2,026,620 2,026,620 2,089,059 1,942,550 2,073,203 2,166,876	2,154,482 2,154,482 2,088,278 2,198,134 1,986,136	7,970,004 4,359,134 2,096,310 2,082,042 F88,243	134,080 25,700 3,182 1,093	9,219,062 10,278,306 10,410,216 17,350,~94		Ail other loss to Sumber of	. (07)	13,909,546	82,230 441,304 1,431,549 1,347,574 1,249,023	1,053,327 1,007,430 799,076 90,548	1,177	1 1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	4,345,523 2,049,314 1,213,44*
	roperty loss?	Amount	(27)	13,881,224	614,658 43,009 71,957 166,180	217,156 204,844 207,e82 205,e82 205,e82	204,235 224,375 204,178 293,867 182,721	1,030,900 953,875 98,766 1,996,076 1,989,495	1,340,841	1,193,444 1,096,133 1,105,67 10,425,966	ness	f propert less los.	139)	2,020,200	2.4.5.2 2.4.5.3 2.4.5.3.4.4 5.4.5.5.4.3 2.4.5.5.4.3 3.5.5.4.3 3.5.5.4.3 3.5.5.4.3	64,931 64,965 64,965 35,637	24 - 25 - 25 - 25 - 25 - 25 - 25 - 25 -	125, 23 125, 23 112, 285 27, 124 27, 124 181, 181	14.5,406 126.55 57,132 101,411	202,189 273,521 23,527 1,500,970
blindness	Sales of property net gain less loss?	Number of returns	(26)	8,347,138	160,977 112,670 154,949 281,795 259,202	318,200 267,421 278,903 287,481	259,981 300,218 272,279 275,320 260,993	1,217,880 915,741 619,466 929,454 441,514	103,232 22,637 2,892 1,013	1,271,358	at. the or blind	aln f	(33)	1, 191,472	37,874 70,290 73,990 159,775 120,382 127,833	138,0"7 89,747 75,718 93,104 84,387	19,03± 52,593 54,593 11,791 33,438	1 03,20° 103,210 94,022 2,479 21,828	035.7 354 421 421 421	559,159 441,033 293,774
than age or	net income lossl	Amount	(25)	57,632,385	-5,427,805 -121,207 -121,207 -121,421 321,423 504,385	817,275 817,275 933,320 1,231,788 1,060,054	1,164,707 1,317,420 1,345,460 1,369,950 1,483,185	6,956,954 6,207,573 5,181,358 13,671,626 12,028,568	4,141,676 1,443,995 258,544 262,568	-4,488,600 5,300,391 5,667,722 50,152,872	exemption other th	loss. Amount	(37)	6,486,003	-675,179 -1,413 -1,413 -1,410 195,212 -23,985 213,276	201,277 207,723 249,497 212,685 189,991	115,546 143,546 150,243 151,105 109,038	44.5.24.2 44.5.24.2 31.5.7.2 76.1.14.7 457,411	1,5,9,1 1,0,0,1 1,0,0,1 1,0,0,1	39,494 1,051,173 669,939 2,715,497
Exemptions other	Business net less lo	Number of returns	(24)	11,736,044	454,160 314,668 424,976 489,121 486,985	470, 300 477, 406 490, 840 479, 674 479, 853	454,278 457,826 456,114 429,596 391,504	1,571,306 414,694 566,083 870,597 442,538	48,4n3 20,821 2,531 881	2,966,215 2,394,597 2,187,318 4,487,914	TUDE EXE	U	returns (36)	1,782.112	123,917 147,047 185,194 204,764 156,350 125,041	103,321 94,495 77,793 69,121 63,699	36, 263 36, 139 30, 913 17, 324	91, 33 44,589 31,589 44,532 18,540	1,454 224 10-10	442,313 408,200 141,656 19,443
	d wages	Amount	(23)	758,628,836	1,219,176 2,934,603 7,594,663 10,765,621 13,571,671	21,229,420 23,795,181 25,007,944 29,216,855 31,155,606	34,587,207 35,408,443 38,172,249 36,499,969	157.921,829 96.385,021 50.823,227 55.646,661 24,331,537	2,202,134 385,322 215,445	54,981,593 131,415,016 176,776,564 395,455,661		d wages) Amount	(35)	140,570,527	172,567 2,573,070 9,437,381 4,179,847 6,768,395 11,435,028	11,208,508 11,414,350 11,418,849 10,661,031	227,409 5,709,025 7,507,518 3,875,119	10,402,848 3,353,621 1,495,375 1,573,939 600,905	231,449 01,250 22,253 5,242	37,500,248 54,057,754 30,805,312 18,144,74
	Salaries and (gross)	Number of returns	(22)	75,088,066	184,798 5,031,594 5,100,077 4,459,231 3,482,364	3,994,101 3,823,859 3,545,757 3,545,757	3,121,124 3,121,124 2,939,278 2,623,376	4,594,314 4,651,955 2,074,900 1,826,041 540,327	102,815 20,115 2,410 701	23,108,40 19,400,096 14,765,901 18,913,508,		Soluties and (seess)	(34)	61,303,413	37,846 4,032,744 4,443,124 3,402,274 2,101,913	2.113,062 1.818.746 1.579.171 1.307,419 1.022.876	342,925 654,154 481,455 430,751 281,143	02,453 185,242 (7,293 (0,853 17,866	4,305, 999 18:3	17,740,164 7,841,274 2,692,916 7,039,234
	Adjusted	less	(21)	905,523,261	-5,279,932 3,047,178 8,382,496 12,835,213 16,840,533	25,228,961 28,270,365 30,143,672 32,963,065 35,412,258	38, 338, 840 38, 944, 518 41,654,995 39, 822, 608	173,584,006 109,667,261 61,359,301 80,081,851 46,275,069	17,579,607 7,530,773 2,118,284 2,173,130	58,769,715 152,018,321 194,265,937 500,469,285		Adjusted Fross (T.come less	delicir (33)	1.2,014,868	2,725,051 7,058,394 9,450,619 10,748,065 13,348,965	13,020,244 13,277,054 12,777,200 12,260,217 10,602,371	4,044,965 8,281,171 5,723,478 5,53,302	13,643,929 7,608,577 2,841,183 4,403,468 2,677,839	1,248,673 565,581 207,277 428,138	42,633,02 61,437,085 35,286,468 32,155,645
	N	of	(20)	205,328,981	1,409,452 6,621,854 7,238,713 7,657,458 7,995,305	9, 140, 690 9, 331, 406 9, 404, 964 9, 549, 553	9,879,069 9,879,069 9,784,093 8,888,599	34,165,22h 17,193,465 7,961,606 7,636,808 2,542,170	467,034 74,450 9,625 3,186	40,277,312 47,411,701 47,576,342 79,063,575		. mber ot	(32)	32,740,480	171,41h 4,942,735 4,763,505 3,833,825 3,078,220 2,959,443	2,380,259 2,047,261 2,706,67 1,444 444 1,117,805	920,709 721,13 531,134 471,693 302,40	415 - 35 254,112 105,310 118,649 39,761	9,772 2,652 399 191	19, "49, h44 8, 699, 44n 2, 947, 709 7, 34n, 1941
	No. of Street,	of	(61)				3, 334, 825 3, 334, 825 3, 117, 451 3, 087, 867 2, 745, 808	10,071,087 4,944,795 2,259,928 2,173,868	135,304 2n,842 3,144 1,096	26,506,813 26,506,811 15,870,258 20,41c,642			+1		· .					
	Size of adjusted gross income					\$4.000 under \$5,000 \$5,000 under \$5,000 \$7,000 under \$6,000 \$6,000 under \$6,000 \$8,000 under \$6,000						advini esiin, inide								
	Size of ad):			Total	No adjusted kross incom- \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$3,000	\$5,000 under \$7,000 \$5,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$8,000 \$8,000 under \$8,000 \$9,000 under \$9,000	\$11,000 under 11,000 \$2,000 under \$13,000 \$13,000 under \$13,000 \$14,000 under \$15,000	\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$25,000 \$10,000 under \$50,000 \$50,000 under \$100,000	\$100,000 ander \$200,000 \$200,000 ander \$500,000 \$500,000 ander \$1.000,000 \$1,000,000 at mare	Returns under 5',000 Returns \$5,000 ender 110,000 Returns \$10,000 ender \$15,000 Peterns \$15,000 er eute		₩ ₩ '		4-1	No advised (C. 1.) and the S. 1.000 and the S. 1.000 and the S. 1.000 and the S. 1.000 at 1.0	5,000 and reference (0.00) (2.00) and reference (0.00) (3.00) (4.00) and reference (0.00) and	10,000 der 11,00 '12,000 der 11,000 '13,000 der 14,000 '13,000 der 14,000	15,000 45 ; con 29,000 d4 ; c on 25,000 d4 ; c on 30,000 d4 ; don 30,000 d4 ; don 30,000 d4 ; don 30,000 d4 ; don	100 (100) - 20 - 100 (100) (100) - 20 - 100 (100) (100)	4

Table 2.14 - All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income-Continued

[All figures are estimates based on samples - money amounts are in thousands of dollars]

		Individual Returns/1								197	74	•	De	edu	uct	ion	s a	nd	Ex	er	np	tio	ns																														
	Total	1 ncome	tax	(55)	37,416,782	5,749	h2	2.264	61,958	171,679	347,363	605,413	792,133	1,001.643	1,008.777	1,274,838	1,378,700	7 0.65 569	5,096,601	2,988,033	3,720,818	2,118,568	1,251,939	403,397	241.718	3,233,112	27,670,260		İ	Total	income	14.31	(191)	21,093,385	2,301	37	80	6,559 59,883	115,701	217,513	408,153	575,407	68h, 763	905,432	1,004,913	4,198,983 3,129,518	2,536,790	1,996,672	476,105	138, 787	68.860	1,472,835 3,977,392	10,012,000
	Income tax	after	credits	(54)	37,371,022	,	1	1.9%	61,914	171,636	347,312	606,286	791.970	1,001,666	1,008,680	1.274.706	1.378,616	7 065 253	5,095,983	2,987,867	3,715,613	2,110,850	1,243,006	345,582	235,510	3,232,674	27,631,554			псоще tax	after	(44.1)		21.071,318		+ 1	80	54,540	115,576	217,463	407,973	575,407	656,763	405,394	1,004.913	4,198,647	2,535,914	1,993,277	962,626	135,843	66.431	1,472,389	1,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
ıncome		Amount		(53)	36, 677,433	-300,405	32,407	487,223	878,078	1,315,699	1,330,445	1,581,928	1,177,066	1,648,043	924,420	1.142,684	997,388 1 004 007	3 780 003	2,957,127	2,252,237	3,767,340	2,094,291	1,279,627	377,319	2,556,121	5,312,053	21.455.718		осоше		Amount	(4.5)	(Cu)	6,677,506;	-177,216	-7,007	53,034	43,792	112,323	137,252	58, 531	116.331	146,088	103,156	173.961	721,661	647,368	1,098,418	335,773	111,048	79.243	528,193 658,725 5 411 349	714777
All other	less lo	Number of	returns	(52)	13,671,562	104,073	145,386	347,655	548.189	ouh, 381	619,916	622,631	613,037	/11,526	580,581	665,098	656,029	2 424 712	1.325,220	604,519	198,458	44,599	10,555	1,289	2,018,537	3,229,264	5,224,607		All other	less loss	Number of returns	1000	1	6,643,363	43,629	35,607	79,775	116,998	167,304	201,632	282,267	314,665	347.891	405,296	399,320	1,473,224	419,349	110,974	20,842	143	457,334	1,137,409	1,400,400
of property_	less loss ²	Amount		(51)	5,634,318	181,942	26,625	59,746	42,8h3	94,636	84.014	96,013	74,447	113, 354	85,475 78,521	75,690	115,601	466 697	447, 514	333,364	786,965	5 19 , 740	416,396	282,716	431,224	450,225	4,303,350	iness	Coperty	aperey ss loss?	Amount	16.7	(00)	2,102,651	149,055	3,435	27,136	9,812	30,276	30,431	24,400	22.029	25,485	41,606	26,170	167,167	135,340	289,155	222,396	100,660	220.765	134,133	1,010,1
E 0	83	Number of	returns	(50)	2,925,596	44.431	22,738	85,009	97,006	118,520	113,755	130,996	108,907	121,420	109 372	118,826	43,120	425 519	301,863	202,220	134, 639	36,340	9,358	1,185	410,413	584,290	1,419,633	nan age or blindness	Sales of pr	net gain less loss	Number of returns	14.37	(07)	1,141,476	23,212	7,877	23,457	11,939	22,914	30,364	24.088	38,224	51,418	46,145	42,274	153,371	109,159	72,355	15,759	418	94.567	137,563	000,000
tions other	85	Amount		(65)	16.187,655	-1,629, h26	-41,343	76,141	203,261	017'/110	202,538	257,123	353,766	388,814	328,708	454,626	354,604	2 058 974	1,724,884	1,455,582	3,120,052	1.263.451	521,602	104,297	-1,206,045	1,488,587	13,900,636	exemptions other th	income	ss J	Amount	765	(10)	4,725,344	-1,029,513	-17,779	6,721	14,569	99,902	148,916	177,012	191,686	167,945	360,814	266,629	1,304,087	1,001,870	1,818,885	270.356	49,458	-941.222	813,458	0,04,040,0
Two exemp Business net	les	Number of	recorns	(48)	3,579,218	140,375	103,744	154,260	164,766	646,171	161,870	144,639	143,539	154,089	127,121	148,747	114,316	464 375	247,315	165,571	121,774	31,394	8,041	1,003	870,127	764,528	1,289,556	Three exer	Business net	less loss	Number of returns		600	1,990,991	66,556	22,979	58,344	63,057	67,410	99,514	95,570	80,473	83,213	91,098	73,404	283,296	115,103	70,932	15,831	405	324.266	424,533	77.1.10
1 wages	- 1	Amount		(47)	186,120,173	305,375	160,048	1,238,890	2,265,020	2,103,303	4,500,622	5,288,142	5,668,717	, 'ID, 669	8,623,322	8,992,527	9.371.292	42 797 095	26,550,22h	13,049,423	5,605,148	2,015,300	762,744	59,604	7.771,571	29,027,256	105,034,440	-	Wages	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Amount	(50)		133,358,120	201,211	89,357	690,976	1,283,667	2,423,200	3,316,488	4,620,413	5,579,114	6,499,229	7,523,130	8,026,479	30,433,473	9,755,705	4,240,459	1,260,697	63,724	4.360.241	18,418,573	200,400,07
Salaries and	(816	Number of	1 Cours	(47)	15,841,692	687'67	367,116	531,822	700,376	100,000	839.224	772.662	845,483	000,000	801.076	758,541	751,612	2.667.877	1,317,084	557,756	144,705	32,982	7,929	310	2,550,755	4,215,028	5,227,633		Salaries and	(gross)	Number of returns	000		10,243,188	33,596	92,574	270,975	342,739	446,731	516,836	546,887	545,466	575,900	576,480	571,476	1,825,369	426,523	63,699	16,713	375	1.289.455	2,483,165 2,858,550 3,612,018	2,014,440
dausted orogs		less	derreat	(45)		-1,442,713	778.610	1,862,000	1,389,223	4,700,013	5, 11 , 529 5, 831, 828	7,223,206	8,278,997	166,000,	10,323,289	10,667,526	10,976,380	44.112.668	31,689,851	17,090,507		5,912,832	2,480,369	823,942	9,552,872	38,318,608	144,695,144	4	Adjusted	gross	deficit	(52)	-	151,863,626	-85h,463	58,007	777,872	2,143,568	2,665,701	3,685,058	5.059.658	5,909,159	6,838,749	8,028,707		21,194,670	12,210,454	7,446,917	1,167,492	309,631	3,719,028	19,894,358 36,822,974	24,741,1401
A	i a	of	recomba	(44)	18,877,535	154,456	322,310	740,924	958,649	1,13,140	1.050.290	963,749	1 021 032	1,041,032	898,920	853,845	754,472	2.852.134	1,425,952	629,067	200.584	44,813	10,601	421	3,756,013	5,143,974	5,787,673			Number	of returns	543		10,903,143	82,178	120,770	312,013	470,923	485,310	491,095	576,052	563,748	593,944	595,133	586,684	957,752	367,478	112,663	21,174	465	1,522,852	2,637,678 2,944,269 3,708 3,96	1
	Size of adjusted gross income			L	Total	adjusted gross income	.000 spder \$2.000	,000 under \$3,000 .	\$3,000 under \$4,000	\$ 000 makes to 000 to 0	,000 under \$7,000		\$8,000 under \$9,000				\$15,000 under \$14,000 \$14,000 under \$15,000	5,000 under \$20,000	0,000 under \$25,000	0,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	00,000 under \$500,000	\$1,000,000 or more		Returns \$5,000 under \$10,000 Ruturns \$10,000 under \$15,000				Size of adjusted grass income				Total	adjusted gross income	under \$1,000, ,000 under \$2,000	,000 under \$3,000	\$4,000 under \$5,000	,000 under \$6,000	,000 under \$8,000	\$8,000 under \$9,000 \$9,000 under \$10,000	0,000 under \$11,000	1,000 under \$12,000 2,000 under \$13,000	\$13,000 under \$14,000 \$14 000 under \$15,000	4,000 under \$12,000	0,000 under \$25,000	\$22,000 under \$30,000 \$30,000 under \$50,000	0.000 under \$100,000	00,000 under \$500,000	\$500,000 under \$1,000,000 \$1,000,000 \$1,000,000 or more	turns under \$5,000	Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000 Returns \$15,000 ander	Footnotes at end of table.

Table 2.14 - All Returns: Exemptions by Type, Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income-Continued [All figures are extinates based on samples - money amounts are in thousands of dollars]

													Ind	lıvic	lual	Ref	lurns	/19	74	•	De	du	ctio	ns a	nd	Exe	mp	otion	ıs										
		Total income	tax	(79)	21,681,877	2,495	102	10,100	36 144	221,883	414.431	642,122 787,243	433, 357	3,444.038	3,355,5442	1.027.317	405,560 132,73r 137,426	12,498	3,274,342			Total	Lax tax	(91)	12,528,17	1,454	3.1	126	5,509	109,227	182,471	233	401 9r.	2,3*0	2,178,342	825,372	333,473 43,859 105,101	2,368 352,898 1,506,950 10,665,958	
		after	credits	1781	21,657,521		3 68	10.045	34,144	221,75x 356, x3H	419.431	592,705	833	3,443,519	3,365,254		404,214 129,702 134,915	10,084	3,274,264		F	scome tax	credits	(06)	12 505,808	> 1		33	0,742	04, h94 109,119	152.281	233,572	424,435	35.2	1,121,951 2,175,256 1,800,165	822	330,107 91,314 101,552	33 352,656 1,506,436 10,646,681	
	ncone 5)	Anount	1	(17)	3,577,090	-236,286	23,235	3.282	-21,365	-44,182 14,819	6.104	23,408	26,136	447,315	100,366	497,537	276,333 95,552 66,922	-180,5524	94,505		7 00 00 0	5	Amount	(84)	2,130,319	193	10,147	17,098	-21,211	-22,659	-34,034	12,51	51,0*3	13",1,0	430,726	386,134	221.505 63,750 58,251	-75,481 -99,334 52,120 2,253,012	-
	All other income less loss ³	Number of	returns	(76)	6,624,632	33,196	41,402	76,158	113,770	174,699	271,142	370,369	379,394	1,711,324	454,833	23,182	3,580	256,433	1,724,733		ill other 1	less loss	Number of returns	(88)	3,710,018	23,307	19,526	14,496	40,728 \$8,205	91,525	125,007	100,340	226,005	564,400	268,686 325,493 108 611	19,211	2,489	118.083 429,167 905,083 2,257,685	
ness	property less loss 2			(75)	1,825,221	104,834	4,105	6,169	38,088	6,338	22,066	51,255	7,143	117,202	281,966		148,587 41,238 94,211	121,836	1,453,422		opert.	s loss .	Amount	(87)	1,250,433	70,819	5,143	12,924	11,298	17,444	10,449	5,527 8,093	37,631	76,409	137,338	149,269	116,219 59,631 108,139	122,826 82,651 81,391 964,064	
than age or blindness	Sales of pr	444	returns	(74)	1,220,050	21,041	4,312	21,625	21,867	27,180 28,455]	30,255	41,461	39,910	18,377	196,375	17,418	3,128	79,815	188,719	ur Flindness	Sales of pr	net gain less loss	Number of returns	186)	.40.011	17,319	8,424 H 170	5,734	11,853	13,485	15,758	20,722	22,284	126.529	72,28h 127,118 65 2nd	14,260	2,475 285 90	54,302 72,266 100,430 513,013	7
exemptions other th	income	Amount		(73)	11,802,961	-1,096,506	26,087	136,477	173,053	132,302	273,919	203,247	264,446	1,380,076	3,048,220	738,807	221,093 48,661 43,777	-1,009,416	1,248,471	other t	LICHBE	+		(88)	8,440,561	-785,995	-845	19,544	85,050		115,707	197,221	162,776 220,174	731,462	688,679 2,365,807 2,133,256	672,419	198,45h 29,975 20,837	-719,663 546,206 811,740 7,808,279	
Four exem	Business net i	14	returns	(72)	2,104,962	52,861 16,599	35,010 52,116	69,132	77,567	78,541 88,575	91,441	98,050	84,829	361,052	195,014	17,639	3,125 387 135	256,105	458,398 1,007,039	Five exemptions	Eusiness net	io.	Number of returns	(84)	1,282,722	41,066	18,652	23,018	41,095	44,304	44,571	46,637	5H, 369 46,736	214,915	136,455	15,370	2,553	157,764 218,220 261,663 645,075	
	#ages	Amount		(71)	145,715,102	232,893	327,300	1,566,032	1,939,558	3,315,195	4,949,000	7,144,477	7,727,890	23,467,706	14,621,739	1,588,593	384,451 68,371 50,032	2,749,718	33,557,589 95,104,866		Wages	+	Amount	(83)	84,839,088	154,429	62,488	308,317	784,014	1,590,808	2,749,095	3,024,858	4,335,724	21,335,725	7,005,367	1,288,322	304,253 53,135 32,113	1,333,637 8,018,506 17,469,301 58,017,642	
	Salaries and (gross)	Number of	returns	(70)	9,699,892	28,404 48,151	130,498	281,713	382,406	386,285	477,304	581,457	541,559	1,108,643	452,746	19,642	3,101	750.427	2,723,002	_	Salaries and	(81055)	Number of returns	(82)	5,435,410	20,944	35,738	84,181	141,893	214,827	262,094	273,211	303,898	1,257,656	308,271	15,813	2,505 266 81	372,581 1,035,174 1,416,317 2,611,338	1
	Adjusted			(69)	162,921,373	34,993	380,727	1,412,026	2,129,854	3,409,653	5,251,148	7,448,714	8,027,664	25,425,047	18,507,520 18,512,291 9,218,490	3,037,859	1,031,161 293,822 274,942	1,731,113	35,162,853	_	Adjusted		deficit	(81)	96,666,396	-650,719	76,972 256,803	337,884	1,166,619	2,320,792	2,836,237	3,240,223	4,558,971	22,517,082	12,728,402	2,496,148	840,433 206,441 219,341	661,319 8,548,029 18,414,553 69,042,997	-
			returns	(89)	10,233,277	58,943				401,132 500,396			•	7 1	503,565		3,705		2,801,570		· · · · · · · · · · · · · · · · · · ·		returns	(80)	5.768,464	45,364 40,442	49,038	94,149	156,820	232,174	269,424	281,471	314,300	1,301,668	292, 220 345, 177	19.481	3,003 312 102	467,264 1,099,473 1,459,597 2,742,130	-
		Size of adjusted gross income			Total	No adjusted gross income \$\$1 under \$1,000 to \$0.000 to \$1,000 to \$	\$2,000 under \$4,000 \$3,000 under \$4,000	\$4,000 under \$>,000	\$6,000 under \$7,000 \$7,000 under \$8,000	\$8,000 under \$9,000 \$9,000 under \$10,000	\$10,000 under \$11,000	\$12,000 under \$13,000 \$13,000 under \$14,000	\$14,000 under \$15,000	\$12,000 under \$20,000	\$20,000 under \$30,000	\$100,000 under \$200,000	\$200,000 under \$300,000 \$1,000,000 under \$1,000,000 \$1,000,000 or more		Returns \$10,000 under \$15,000			Size of adjusted grass income			Total	No adjusted gross income 51 under 51,000	\$1,000 under \$2,000.	\$3,000 undir \$4,000 \$4,000 undir \$5,000	\$5,000 under \$6,000	\$7,000 under \$8,000 \$8,000 under \$1,000 \$8,000 under \$10,000	\$10,000 under \$11,000	\$11,000 inder \$12,000	\$12,000 under \$15,000	\$15,000 under \$20,000	225,000 under \$30,000 520,000 under \$50,000 550,000 under \$10,000		\$200 .000 under \$3.00 .000 \$500 .000 under \$1,000 .000 \$1,000 .000 or more	Returns 15,000 under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000 under \$15,000 Returns \$15,000 under \$15,0	

Table 2.14—All Returns: Exemptions by Type. Number of Exemptions, Sources of Income, by Size of Adjusted Gross Income—Continued

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						Six or more exemptions		other than age or ilindness	undness				
Size of adjusted gross income	Mumber	Number	Adjusted pross	Salaries and wages (gross)	d wages	Business net incom- less loss	1ncom-	Sales of property net gain less loss	SS loss'	All other income less loss 3	income iss 3		
	of returns	of *Xemptions	less	Number of returns	Amerint	Number of returns	Amount	Number of returns	Amouat	Number of returns	Amount	Income tax after credits	Total
	(92)	(43)	(56)	195)	(96)	(64)	(86)	(66)	(190)	(101)	(102)	103)	1047
Total	4,817,241	32,348,424	77,430,920	4,574,265	58 019 530	966 490	6 70 0000	4- 400			1		
No adjusted gross income	32.942	239 404	- F37 50	17 610	0001010	650,056	147,588,0	528,033	1,046,898	2,709,157	1,386,433	8,450,879	8,674,642
\$1 under \$1,000	30,185	216,101	20,303	23,795	24.730	28,745	-707,987	17,100	54,145	23,709	-140,364	,	1,45
\$1,000 under \$2,000	62.636	324,629	75,338	41,823	74.313	14 116	12,040	3,640	10,586	4,123	3,832	•	4.2
	43,028	292,985	107,192	33,936	82,038	13,761	8,583	2.0.2	1,001	8,355	874.7-	•	21
\$4,000 under \$5,000	120, 31/	536,043	274,060	199,44	253,048	18, 614	12,543	196.0	12.00	15 340	10,043	,	
	150,501	744,542	632,346	121,279	558,257	10,451	57,364	6,547	5.623	20 800	11 10	,	
\$5,000 under \$7,000	153,542	1,037,283	845,523	138,480	747,045	35,872	92.020	12.907	200	37, 37,	201,111		
\$7,000 under \$9.000	197, 200	1,321,530	1,261,525	181,29n	1.147,324	35,581	48,304	4.522	4 b3d	7 803	11 250	281	281
\$8,000 under \$9,000	040,677	1,519,837	1,678,158	206,292	1,528,734	44,716	184,977	7.744	95.5	50,095	45,414	8.277	8,304
\$9.000 under -10.000	2.2.2.2	1,409,11	1,812,949	201,347	1.719,183	39,371	82,469	16.538	31 486	010,52	500,000	51.105	31,186
000 000	576.77	1,093,83/	7,063,014	256,569	2,547,713	34.216	109,087	13,810	9,728	10b 118	-3 SON	01,2/1	51.273
\$11 000 under \$12,000	259,937	1,768,608	2,728,880	247,832	2,564,668	37,109	139 122	11 082	13.6		10000	45,910	43,922
	288.043	1,968,005	3,315,105	280,269	3,143 263	41,297	155, 590	17 905	8 109	93,110	848	128,454	128.613
	276,804	1,844,227	3,400,752	256,272	3,321,935	42,280	133,986	9.25	15 125	104 400	10 201	174,724	1,4,895
\$14,000 under \$15.000	697,707	1,800,306	3,612,340	261,925	3,478,993	46,270	108,177	14.247	1 1 45	5 55 671	767.01-	Z(hh, 334	20h, 334
\$15 000 under \$20 000	001.662	(1/,000,1	3,406,003	230,54:	3,231,987	39,189	136,203	13,424	13,41	140.457	PNO 77	207,002	240.877
\$20 000 moder \$20,000	983,182	6,549,243	16,917,030	454,509	15,000,133	155.435	760 568	27. 210				110,042	116 '667
\$25,000 under \$20,000	492,464	3,287,576	10,955,957	470,357	10,044,038	100,172	747.872	04,520	14,802	682,788	81,528	1,500,334	1,500,947
\$30,000 under \$50,000	662, 442	1,649,940	5,730,148	236,241	6,011,574	57,730	529,035	13 59 K	58 + 85	213.743	47,823	1,220,420	1.220,479
\$50,000 under \$100,000	891,045	1,424,958	7,951,810	182,025	5,846,835	86,244	1,693,801	80,137	131 316	197 720	320, 404	847,834	848,136
\$100.000 under \$200 000	517,713	440.440	6,364,487	77,367	3,916,793	65,593	1,8/4,204	53,376	183,242	92,541	390,247	1,225,341	1,454,436
\$200,000 under \$500,000	16,670	113,133	2,172,743	13.360	1,159,476	13,270	619,175	11,905	123.311	16.518	260 281	762 1109	
\$500,000 under \$1,000,000	282	10,227	104,743	2,207	290,150	2,240	154,911	2,230	98,651	2,687	201.031	282 213	285 456
	2 10	0471	121,001	241	45,858	240	34,624	578	40,931	282	63.707	79 223	004,002
		0.00	0007101	7.	32,491	78	25,385	75	(1,117	986	42,854	70 774	72 4.32
Returns under \$5,000 Returns \$5,000 under \$10.000	172,743	2,514,138	471,715	305.013	1.150,138	115.580	-451,344	43.072	504 95	711 16	121 603	-	5/ I
Returns \$10,000 under \$15,000	1 397 238	0 011 011	8,2*1,174	496.034	7,739,949	195,756	516,858	524	62,027	335.157	- 57 709	187. 253) (CC. 1
Returns \$15,000 or more	2.055 385	13 690 201	53 170 005	1,286,839	15,780,846	206,145	673,177	65,125	52,033	672.748	18.079	946 026	25 4 60
	Torrigon's	107'04'57	24,177,895	1,436,379	43,348,847	478,554	6,444.576	359,310	838,227	1,610,138	1.548.245	7 674 997	7 601 570
(*) Estimate is not shown separately because of the small number of returned on which is not h	number of return	s an which is a	are honey Hanner			1	1		-	7			

(*) Estimate is not shown separately because of the small number of returns on which it was based. However, the data are included in the appropriate totals.

Throughout this table, includes gain less loss from sales of capital asserts and gain loss loss from sales of capital asserts and gain less loss from sales of capital asserts and gain loss loss income, interest received, rent, rocalry, estate and trust met income less net loss, pensions and summarizes (raxable portion), frate income tax refunds, allmony, and other income inex).

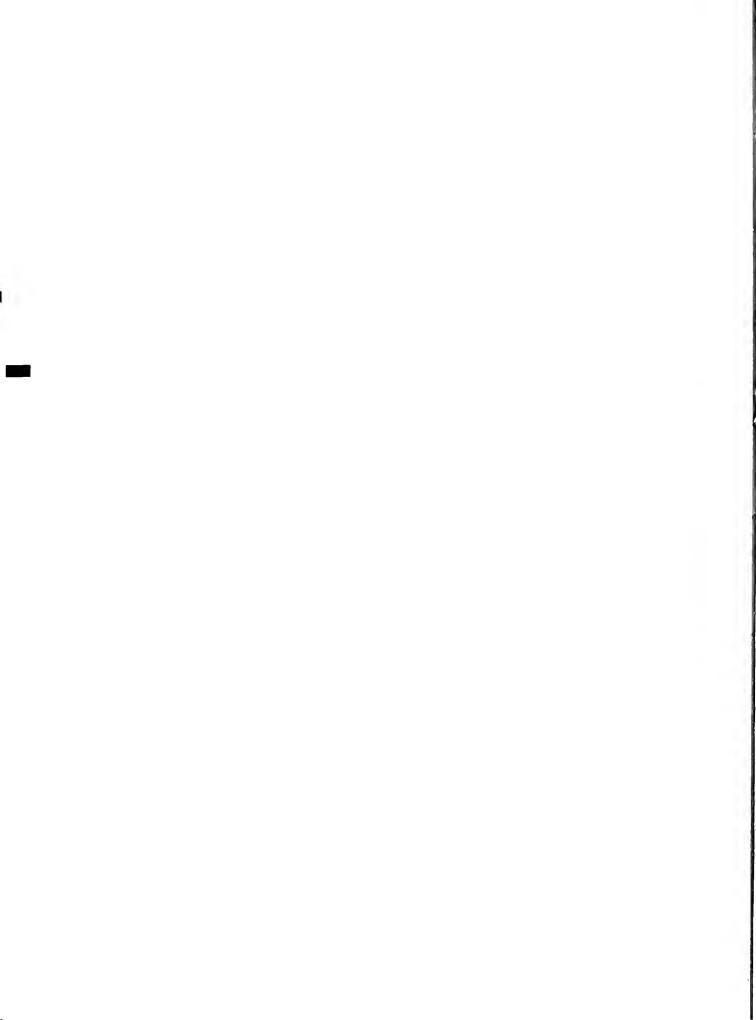
WOTE: Detail may not add to total because of rounding,

Table 2.15 - Exemptions by Type and Marital Status

[All ligures are estimates based on samples]

		[A11 t	[Suparut	raturns of	husbands and	vivos	
	All re	turns		turns of and wives	Tot		Spouse			ot fillng
Type of exemption	Number	Percent of all	Number	Percent of all	Number	Percent of all	Number	Percent of all	Number	Percent of all
	(1)	returns		returns	153	returns		returns	(0)	returns
Number of returns	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total returns	83,340,190	100.0	44,22h,527	53,1	2,355,106	2.8	2,175,628	2,6	179,478	0.2
Returns with exemptions for Age 65 or over	7,371,124	100.0	4,319,849	58,6	47,403	1.3	42,553	1.3	4,850	0.1
81indness Dependents	13h,800 34,964,032	100.0 100.0	28,641,462	\$9.0 81.9	(*) 953,005	(*) 2.7	(*) 826,423	(*) 2,4	126,582	0,4
Returns with exemptions for other than age or										
blindness, total	83,340,190 32,740,480	100.0 100.0	44,22h,527 (*)	53.1	2,355,106 1,349,205	2.8 4.1	2,175,628 1,349,205	2.6 4.1	179,478	0,2
TwoThree	18,877,535	100.0 100.0	15,582,782 9,151,240	82.5 83.9	425,829 296,392	2.3 2.7	372,933 257,604	2.0	52,896 38,788	0.0
Four	10,233,277	100.0 100.0	9,494,150 5,431,151	92.8 94.2	131,313 67,028	1,3 1,2	91,556 49,635	0.9	39,757 17,393	0.4
Six or more	4,817,241	100.0	4,564,721	94.8	85,339	1.8	54,695	1.1	30,644	0.6
Number of exemptions							İ			
Total exemptions	215,051,059	100,0	161,049,704	74.9	4,632,081	2,2	3,941,870	1.8	690,211	0.3
Taxpayers' exemptions, total	137,465,990	100.0 100.0	95,064,072 88,450,771	69.2 69.2	2,636,485 2,534,584	1.9	2,271,215 2,175,628	1.7 1.7	365,270	0.3
Age 65 or over. 8lindness.	9,583,237	100.0	5,530,498	68.1	98,867	1.0	92,553	1.0	358,956 6,314	0.1
		100.0	82,803	59.6 85.0	(*)	(*)	(*)	(*)	72/ 0/1	
Dependents' exemptions			65,985,632		1,995,596	2.6	1,670,655	2.2	324,941	0.4
Other than age or blindness, total One:	205,328,981 32,740,480	100.0	154,436,403	75.2	4,530,180 1,349,205	2.2 4.1	3,846,283 1,349,205	1.9	683,897	0.3
Two: Taxpayer (and spouse)	34,513,213	100,0	31,165,564	90.3	478,725	1.4	372,933	1.1	105,792	0.3
DependentsThree:	3,241,857	100,0			372,933	11.5	372,933	11.5	,	
Taxpayer (and spouse)	20,093,221	100.0	18,302,480 9,151,240	91.1 72.5	335,180 553,996	1.7	257,604 515,208	1.3 4.1	77,576 33,788	0.4
Four: Taxpayer (and spouse)	19,767,384	100.0	18,988,700	96.1	171,070	0.9	91,556	0.5	79,514	0.4
OependentsFive:	21,165,724	100.0	18,988,700	89.7	354,182	1.7	274,668	1.3	79,514	0.4
Taxpayer (and spouse) Dependents	11,217,008	100.0	10,862,302 16,293,453	96.8 92.4	84,421 250,719	0.8	49,635 198,540	0.4	34,786 52,179	0.3
Six or more: Taxpayer (and spouse)	9,412,606	100.0	9,129,442	97.0	115,983	1.2	54,695	0.6	61,288	0.7
Dependents	22,935,818	100.0	21,552,239	94.0	463,766	2.0	309,306	1.3	154,460	0.7
		Do to	urns of heads	of households	8				Returns o	f cincle
		Ker					Retur		persons n	ot heads
Type of exemption	Tot	al	Maintaining for depe	household ndents	Maintaining for o	thers	Return	spouses		ot heads olds or
Type of exemption	Tot		Maintaining	household	Maintaining				persons no of househ	ot heads olds or spouses Percent of sll
Type of exemption Number of returns		Percent of all	Maintaining for depe	household ndents Percent of all	Maintaining for o	Percent of all	surviving	Percent of all	persons no of househ- surviving	ot heads olds or spouses Percent
	Number	Percent of all returns	Maintaining for depe Number	household ndents Percent of all returns	Maintaining for o Number	Percent of all returns	surviving Number	Percent of all returns	persons no of househ- surviving	ot heads olds or spouses Percent of #11 returns (20)
Number of returns Total returns	Number (11) 4,687,819	Percent of all returns (12)	Maintaining for depe Number (13) 3,823,069	household indents Percent of all returns (14)	Maintaining for o Number (15) 864,750	Percent of all returns (16)	Number (17) 213,520	Percent of all returns (18)	peraons no of househ surviving Number (19) 31,857,218	ot heads olds or spouses Percent of all returns (20)
Number of returns Total returns	Number (11) 4,687,819 130,057 (*)	Percent of all returns (12) 5.6 1.8 (*)	Maintaining for depe Number (13) 3,823,069 60,669 (*)	household hodents Percent of all returns (14) 4,6	Maintaining for o Number	Percent of all returns (16)	Number (17) 213,520 23,551	Percent of all returns (18)	persons no of househ surviving Number (19)	ot heads olds or spouses Percent of sl1 returns (20) 38,2
Number of returns Total returns. Returns with exemptions for Age 65 or over. Slindness. Dependents.	Number (11) 4,687,819 130,057	Percent of all returns (12)	Maintaining for depe Number (13) 3,823,069 60,609	Percent of all returns (14) 4.6	Maintaining for o Number (15) 864,750 69,448	Percent of all returns (16)	Number (17) 213,520	Percent of all returns (18)	Peraons n. of househ-surviving Number (19) 31,857,218 2,800,264	ot heads olds or spouses Percent of sll returns (20) 38.2 38.0 37.2
Number of returns Total returns. Returns with exemptions for- Age 65 or over. 81indness. Dependents. Returns with exemptions for other than age or blindness, total.	Number (11) 4,687,819 130,057 (*) 3,823,069 4,687,819	Percent of all returns (12) 5.6 1.8 (*) 10.9	Maintaining for depe Number (13) 3,823,069 60,669 (*)	household hodents Percent of all returns (14) 4,6	Maintaining for o Number (15) 864,750 69,448 (*) - 864,750	Percent of all returns (16) 1.0 0.9 (*) - 1.0	Number (17) 213,520 23,551	Percent of all returns (18)	persons no of househ surviving Number (19) 31,857,218 2,800,264 50,912 1,368,132 31,857,218	ot heads olds or spouses Percent of all returns (20) 38.2 38.0 37.2 3.9
Number of returns Total returns	Number (11) 4,687,819 130,057 (*) 3,823,069	Percent of all returns (12) 5.6 1.8 (*) 10.9	Maintaining for depe Number (13) 3,823,069 60,609 (*) 3,823,069	household household household household household for all returns (14) 4.6 0.8 (*) 10.9	Maintaining for o Number (15) 864,750 69,448 (*)	Percent of all returns (16) 1.0 0.9 (*)	Number (17) 213,520 23,551 178,364	Percent of all returns (18)	persons no of househ surviving Number (19) 31,857,218 2,800,264 50,912 1,368,132 31,857,218	ot heads olds or spouses Percent of all returns (20) 38.2 38.0 37.2 3.9 38.2 93.1
Number of returns Total returns Returns with exemptions for Age 65 or over Slindness Dependents. Returns with exemptions for other than age or blindness, total One Two Three	Number (11) 4,687,819 130,057 (*) 3,823,069 4,687,819 864,750 2,032,330 1,025,441	Percent of all returns (12) 5.6 1.8 (*) 10.9 5.6 2.6 10.8 9.4	Maintaining for depe Number (13) 3,823,069 60,609 (*) 3,823,069 3,823,069 2,032,330 1,025,441	household hdents Percent of all returns (14) 4,6 (*) 10.9 4.6 - 10.8 9,4	Maintaining for o Number (15) 864,750 69,448 (*) 864,750 864,750	Percent of all returns (16) 1.0 0.9 (*) - 1.0	Number (17) 213,520 23,551 178,364 213,520 35,156 95,190 47,281	Percent of all returns (18) 0.3 0.3 0.5 0.3 0.1 0.5 0.4	peraons in of househ surviving Number (19) 31,857,218 2,800,264 50,912 1,368,132 31,857,218 30,489,086 741,404 382,839	ot heads olds or spouses Percent of all returns (20) 38.2 38.2 38.3 39.3 39.3
Number of returns Total returns. Returns with exemptions for Age 65 or over. Slindness. Dependents. Returns with exemptions for other than age or blindness, total. One. Two. Three. Four. Five.	Number (11) 4,687,819 130,057 (*) 3,823,069 4,687,819 864,750 2,032,330 1,025,441 440,766 198,502	Percent of all returns (12) 5.6 1.8 (*) 10.9 5.6 2.6 10.8 4.3 3.4	Number (13) 3,823,069 60,609 (*) 3,823,069 2,032,330 1,025,441 440,76b 198,502	household ndents Percent of all returns (14) 4,6 0,8 (*) 10,9 4,6 10,8 9,4 4,3 3,3,4	Maintaining for o Number (15) 864,750 69,448 (*) 864,750	Percent of all returns (16) 1.0 0.9 (*) 1.0 2.6 -	Number (17) 213,520 23,551 178,364 213,520 35,156 95,190 47,281 23,574 4,927	Percent of all returns (18) 0.3 0.3 0.5 0.3 0.1 0.5 0.4 0.2 0.1	peraons in of househ surviving Number (19) 31,857,218 2,800,264 50,912 1,368,132 31,857,218 30,449,086 741,404 382,839 143,274 66,856	ot heads olds or spouses Percent of all returns (20) 38.2 38.0 37.2 3.9 38.1 3.9 3.1 3.9
Number of returns Total returns Returns with exemptions for Age 65 or over 81indness. Dependents. Returns with exemptions for other than age or blindness, total One Two Three Four Five Six or more	Number (11) 4,687,819 130,057 (*) 3,823,069 4,687,819 864,750 2,032,330 1,025,441 440,764	Percent of all returns (12) 5.6 1.8 (*) 10.9 5.6 2.6 10.8 9.4 4.3	Maintaining for depe Number (13) 3,823,069 (*) 3,823,069 (*) 3,823,069 2,032,330 1,025,441 440,741	household indents Percent of all returns (14) 4.6 0.8 (*) 10.9 4.6	Maintaining for o Number (15) 864,750 69,448 (*) 864,750	Percent of all returns (16) 1.0 0.9 (*) 1.0 2.6 -	Number (17) 213,520 23,551 178,364 213,520 35,156 95,190 47,281 23,574	Percent of all returns (18) 0.3 0.3 0.5 0.5 0.4 0.6	peraons in of househ surviving Number (19) 31,857,218 2,800,264 50,912 1,368,132 31,857,218 30,489,086 741,404 382,839 143,274	ot heads olds or spouses Percent of all returns (20) 38.2 38.0 37.2 3.9 38.1 3.9 3.1 3.9
Number of returns Total returns. Returns with exemptions for Age 65 or over. Slindness. Dependents. Returns with exemptions for other than age or blindness, total. One. Two. Three. Four. Five.	Number (11) 4,687,819 130,057 (*) 3,823,069 4,687,819 864,750 2,032,330 1,025,441 440,766 198,502	Percent of all returns (12) 5.b 1.8 (*) 10.9 5.6 2.6 10.8 4.4 4.3 3.4 2.6	Maintaining for depe Number (13) 3,823,069 60,609 (*) 3,823,069 2,032,330 1,025,441 440,766 198,502 126,030	household indents Percent of all returns (14) 4.6 0.8 (*) 10.9 4.6 10.8 9.4 4.3 3.4 2.6	Maintaining for o Number (15) 864,750 69,448 (*) - 864,750	Percent of all returns (16) 1.0 0.9 (*) 1.0 2.6	Number (17) 213,520 23,551 178,364 213,520 35,156 95,190 47,281 23,574 4,927 7,392	Percent of all returns (18) 0.3 0.3 0.5 0.3 0.1 0.5 0.4 0.2 0.1 0.2	peraons in of househ surviving Number (19) 31,857,218 2,800,264 50,912 1,368,132 31,857,218 30,489,086 741,404 382,839 143,274 66,856 33,759	ot heads olds or spouses Percent of all returns (20) 38.2 38.0 37.2 39.9 38.1 39.1 39.1 30.7 30.7 30.7 30.7 30.7 30.7 30.7 30.7 30.7 30.7 30.7 30.7 30.7 30.7 30.7
Number of returns Total returns Returns with exemptions for Age 65 or over 81indness. Dependents. Returns with exemptions for other than age or blindness, total One Two Two Two Flue Flue Five Six or more Number of exemptions	Number (11) 4,687,819 130,057 (*) 3,823,069 4,687,819 864,750 2,032,330 1,025,441 440,766 198,502 126,030	Percent of all returns (12) 5.6 1.8 (*) 10.9 5.6 2.6 10.8 9.4 4.3 3.44 2.6	Maintaining for depe Number (13) 3,823,069 60,609 (*) 3,823,069 2,032,330 1,025,441 440,766 198,502 126,030	household indents Percent of all returns (14) 4.6 0.8 (*) 10.9 4.6 10.8 9.4 4.3 3.4 2.6	Maintaining for o Number (15) 864,750 69,448 (*) - 864,750 864,750	Percent of all returns (16) 1.0 0.9 (*) 1.0 2.6 0.4	Number (17) 213,520 23,551 178,364 213,520 35,156 95,190 47,281 23,574 4,927 7,392	Percent of all returns (18) 0.3 0.3 0.5 0.3 0.1 0.5 0.4 0.2 0.1 0.1 0.3	peraons in of househ surviving Number (19) 31,857,218 2,800,264 50,912 1,368,132 31,857,218 30,489,086 741,404 382,839 143,274 66,856 63,759 37,100,029	ot heads olds or spouses Percent of all returns (20) 38.2 38.0 37.2 39.3 38.1 39.3 1.4 1.2 0.7
Number of returns Total returns	Number (11) 4,687,819 130,057 (*) 3,823,069 4,587,819 864,750 2,032,330 1,025,441 440,766 198,502 126,030 11,711,484 4,819,968 4,687,819	Percent of all returns (12) 5.6 1.8 (*) 10.9 5.6 2.6 10.8 9.4 4.3 3.4 2.6	Maintaining for depe Number (13) 3,823,069 60,609 (*) 3,823,069 2,032,330 1,025,441 440,766 198,502 126,030	household indents Percent of all returns (14) 4.6 0.8 (*) 10.9 4.6 10.8 9.4 4.3 3.4 2.6	Maintaining for o Number (15) 864,750 69,448 (*) - 864,750 864,750 936,079 936,079 864,750	Percent of all returns (16) 1.0 0.9 (*) 1.0 2.6 0.4 0.7 0.7	Number (17) 213,520 23,551 178,364 213,520 35,156 95,190 47,281 23,574 4,927 7,392 557,761 237,071 213,520	Percent of all returns (18) 0.3 0.3 0.5 0.3 0.1 0.5 0.4 0.2 0.1 0.2 0.3	peraons in of househ surviving Number (19) 31,857,218 2,800,264 50,912 1,368,132 31,857,218 30,489,086 741,404 66,856 33,759 37,100,029 34,708,394 31,857,218	ot heads olds or spouses Percent of all returns (20) 38.2 38.0 37.2 39.1 39.3 1.4 1.2 0.7
Number of returns Total returns Returns with exemptions for Age 65 or over 8lindness Dependents Returns with exemptions for other than age or blindness, total One Two Three Four Five Six or more Number of exemptions Total exemptions Taxpayers' exemptions, total	Number (11) 4,687,819 130,057 (*) 3,823,069 4,687,819 864,750 2,032,330 1,025,441 440,766 198,502 126,030	Percent of all returns (12) 5.6 1.8 (*) 10.9 5.6 2.6 4.4 3.3 3.4 2.6	Maintaining for depe Number (13) 3,823,069 60,609 (*) 3,823,069 3,823,069 2,032,330 1,025,441 440,740 440,740 198,502 126,030	household indents Percent of all returns (14) 4.6 0.8 (*) 10.9 4.6 10.8 9.4 4.3 3.4 2.6 5.0 2.8	Maintaining for o Number (15) 864,750 69,448 (*) 864,750 864,750 936,079 936,079	Percent of all returns (16) 1.0 0.9 (*) 1.0 2.6 0.4 0.7	Number (17) 213,520 23,551 178,364 213,520 35,156 95,190 47,281 23,574 4,927 7,392 557,761 237,071	Percent of all returns (18) 0.3 0.3 0.5 0.3 0.11 0.5 0.4 0.2 0.1 0.2	peraons in of househ surviving Number (19) 31,857,218 2,800,264 50,912 1,368,132 31,857,218 30,489,086 741,404 382,839 143,274 66,856 33,759 37,100,029 34,708,394	ot heads olds or spouses Percent of sil returns (20) 38.2 38.0 37.2 3.9 38.1 3.9 3.5 1.4 1.2 0.7
Number of returns Total returns Returns with exemptions for Age 65 or over 8lindness Dependents Returns with exemptions for other than age or blindness, total Ome	Number (11) 4,687,819 130,057 (*) 3,823,069 4,687,819 864,750 2,032,330 1,025,441 4,025,441 4,019,502 126,030 11,711,484 4,819,968 4,687,819 130,057	Percent of all returns (12) 5.6 1.8 (*) 10.9 5.6 2.6 1.8 4.3 3.4 2.6	Maintaining for depe Number (13) 3,823,069 60,609 (*) 3,823,069 2,032,330 1,025,441 440,766 198,502 126,030 10,775,405 3,883,889 3,83,089 60,600	household indents Percent of all returns (14) 4.6 0.8 (*) 10.9 4.6 -10.8 9.4 4.3 3.4 2.6 5.0 2.8 3.0 0.6	Maintaining for o Number (15) 864,750 69,448 (*) 864,750 864,750 936,079 936,079 946,079 864,750 69,448	Percent of all returns (16) 1.0 0.9 (*) 1.0 2.6	Number (17) 213,520 23,551 178,364 213,520 35,156 95,190 47,281 23,574 4,927 7,392 557,761 237,071 213,520	Percent of all returns (18) 0.3 0.3 0.5 0.3 0.1 0.5 0.4 0.2 0.1 0.2 0.3	peraons in of househ surviving Number (19) 31,857,218; 2,800,264 50,912; 1,368,132; 31,857,218; 30,489,086 741,404 382,839 143,274 66,856 33,759 37,100,029 34,708,394 31,857,218 2,800,264	ot heads olds or spouses Percent of all returns (20) 38.2 38.0 37.2 39.1 3.9 3.5 1.4 1.2 0.7
Number of returns Total returns Returns with exemptions for Age 65 or over 8 indness Dependents Returns with exemptions for other than age or blindness, total One Two Three Four Five Six or more Number of exemptions Total exemptions Taxpayers' exemptions, total Taxpayers' exemptions, total Taxpayer (and spouse) Age 65 or over Blindness Dependents' exemptions Other than age or blindness, total	Number (11) 4,687,819 130,057 (*) 3,823,069 4,687,819 864,750 2,032,330 1,025,441 440,766 6198,502 126,030 11,711,484 4,819,968 4,687,819 130,057 (*) 6,891,516 11,579,335	Percent of all returns (12) 5.6 1.8 (*) 10.9 5.6 2.6 1.8 4.4 3.5 3.7 1.4 (*) 8.9 5.0	Maintaining for depe Number (13) 3,823,069 60,609 (*) 3,823,069 2,032,330 1,025,441 440,766 198,502 126,030 10,775,405 3,883,889 3,823,069 (*)	household indents Percent of all returns (14) 4.6 0.8 (*) 10.9 4.6 10.8 9.4 4.3 3.4 2.6 5.0 2.8 3.0 0.6 (*)	Maintaining for o Number (15) 864,750 69,448 (*) 864,750 936,079 936,079 946,079 964,750 69,448 (*)	Percent of all returns (16) 1.0 0.9 (*) 1.0 2.6	Number (17) 213,520 23,551 178,364 213,520 35,156 95,190 47,281 23,574 4,927 7,392 557,761 237,071 213,520 23,551 320,690 534,210	Percent of all returns (18) 0.3 0.3 0.5 0.4 0.2 0.1 0.2	peraons in of househ surviving Number (19) 31,857,218 2,800,264 50,912 1,368,132 31,857,218 30,489,086 741,404 382,839 143,274 66,856 33,759 37,100,029 34,708,394 31,557,218 2,800,264 50,912	ot heads olds or spouses Percent of all returns (20) 38.2 38.2 38.2 39.1 3.9 3.5 1.4 1.2 0.7
Number of returns Total returns Returns with exemptions for Age 65 or over 8lindness Dependents Returns with exemptions for other than age or blindness, total One Two Three Four Five Six or more Number of exemptions Total exemptions Taxpayers' exemptions, total Taxpayers' exemptions, total Taxpayer (and spouse) Age 65 or over Blindness Dependents' exemptions Other than age or blindness, total One: Two:	Number (11) 4,687,819 130,057 (*) 3,823,069 4,687,819 864,750 11,711,484 4,819,968 4,687,819 130,057 (*) 6,891,516 11,579,335 864,750	Percent of all returns (12) 5.6 1.8 (*) 10.9 5.6 2.6 10.8 4.4 4.3 3.4 2.6 5.4 3.5 3.7 1.4 (*) 8.9	Maintaining for depe Number (13) 3,823,069 60,609 (*) 3,823,069 2,032,330 1,025,441 440,766 198,502 126,030 10,775,405 3,883,889 3,823,069 (*) 6,609 (*) 6,891,516	household indents Percent of all returns (14) 4.6 0.8 (*) 10.9 4.6 10.8 9.4 4.3 3.4 2.6 5.0 2.8 3.0 0.6 (*) 8.9	Maintaining for o Number (15) 864,750 69,448 (*) 864,750 936,079 936,079 946,079 946,079 946,079 948,488 (*)	Percent of all returns (16) 1.0 0.9 (*) 1.0 2.6 0.4 0.7 0.7 (*)	Number (17) 213,520 23,551 178,364 213,520 35,156 95,190 47,281 23,574 4,927 7,392 557,761 237,071 213,520 23,551	Percent of all returns (18) 0.3 0.3 0.5 0.3 0.1 0.5 0.4 0.2 0.1 0.2 0.3 0.4	peraons in of househ surviving Number (19) 31,857,218 2,800,264 50,912 1,368,132 31,857,218 30,489,086 741,404 4382,839 143,274 66,856 33,759 37,100,029 34,708,394 31,857,218 2,800,264 50,912 2,391,635	ot heads olds or spouses Percent of sil returns (20) 38.2 38.0 37.2 3.9 38.1 3.9 3.5 1.4 1.2 0.7
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Number of returns Total returns Returns with exemptions for- Age 65 or over 8lindness Dependents Returns with exemptions for other than age or blindness, total One Two Two Five Six or more Number of exemptions Total exemptions. Taxpayers' exemptions, total Taxpayer (and spouse) Age 65 or over Blindness Dependents' exemptions Dther than age or blindness, total One: Two: Taxpayer (and spouse) Dependents Three: Taxpayer (and spouse) Dependents Tirree: Taxpayer (and spouse) Dependents Taxpayer (and spouse) Dependents Taxpayer (and spouse) Dependents Four:	Number (11) 4,687,819 130,057 (*) 3,823,069 4,687,819 864,750 2,032,330 1,025,441 4,819,968 4,687,819 130,057 (*) 6,891,516 11,579,335 864,750 2,032,330 2,032,330 1,025,441 2,050,882	Percent of all returns (12) 5.b 1.8 (*) 10.9 5.6 2.6 2.6 3.5 3.7 1.4 (*) 8.9 5.0 2.6 5.9 6.2.7 5.1 16.3	Maintaining for depe Number (13) 3,823,069 60,609 (*) 3,823,069 2,032,330 1,025,441 440,766 198,502 126,030 10,775,405 3,883,889 3,823,069 (*) 6,891,516 10,714,585 2,032,330 1,025,441 2,050,882	household indents Percent of all returns (14) 4.6 0.8 (*) 10.9 4.6 10.8 4.6 5.0 2.8 3.0 0.6 (*) 8.9 5.2 5.9 62.7 5.1 16.3	Maintaining for o Number (15) 864,750 69,448 (*)	Percent of all returns (16) 1.0 0.9 (*) 1.0 2.6 0.4 0.7 0.7 (*)	Number (17) 213,520 23,551 178,364 213,520 35,156 95,190 47,281 23,574 4,927 7,392 557,761 237,071 213,520 23,551 - 320,690 534,210 35,156 95,190 95,190 47,281 94,562	Percent of all returns (18) 0.3 0.3 0.5 0.3 0.1 0.5 0.4 0.2 0.1 0.2 0.2 0.4 0.3 0.1 0.5	peraons in of househ surviving Number (19) 31,857,218 2,800,264 50,912 31,857,218 30,489,086 741,404 482,839 143,274 66,856 33,759 37,100,029 34,708,394 31,857,218 2,800,264 50,912 2,391,635 30,489,086 741,404 741,404	ot heads olds or spouses Percent of all returns (20) 38.2 38.0 37.2 39.9 31.1 17.3 25.2 24.9 29.2 36.7 3.1 16.7 93.1 2.1 2.1 2.9 1.9
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^(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals. NUTE: Detail may not add to total because of rounding.



Section 3

Tax Computation and Tax Rates

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Introduction

The taxpayer in determining the 1974 total tax liability had to take account of several factors. These included:

- (1) income subject to tax, generally adjusted gross income minus personal deductions and exemptions,
 - (2) the type of tax computation used,
- (3) marital status, which determined the tax rate schedule applicable,
- (4) any tax credits the taxpayer was entitled to apply against the income tax,
- (5) the additional tax for tax preferences (the so-called "minimum tax"), and
- (6) other taxes, that is, self-employment tax, uncollected social security taxes on tip income, the tax from recomputing prior-year investment credit, the tax from recomputing prior-year Work Incentive (WIN) credit, and any other taxes, all of which increased the total tax liability. (See also the "Explanation of Classifications and Terms.")

Income subject to tax was used to determine income tax before credits, the determination depending upon the type of tax computation used and the taxpayer's marital status. From this sum, statutory credits, such as the retirement income credit, the foreign tax credit, and the investment credit, were subtracted to obtain income tax after credits. A return was classified as taxable based on "total income tax" which was the sum of income tax after credits and the additional tax for tax preferences. (Self-employment tax, uncollected social security taxes on tip income, tax from recomputing prior-year investment credit, and tax from recomputing prior-year WIN credit were disregarded, since the former two were not considered income taxes and the latter two were not related to the current year's income. Any other taxes were also excluded since they were unidentified.) See chart 3A for a distribution of number of returns and amount of tax by size of adjusted gross income.

Tax liability arose from seven different sources, the two components of total income tax explained above, the four other specified taxes, namely the self-employment tax, the tax from recomputing prioryear investment credit, the tax from recomputing prior-year WIN credit, and the uncollected social security tax on tips, and any "other" taxes (such as the tax on accumulation distribution of trusts). The self-employment tax was assessed on the

Chart 3A Number of returns and amount of total income tax, percent distribution by size of adjusted gross income

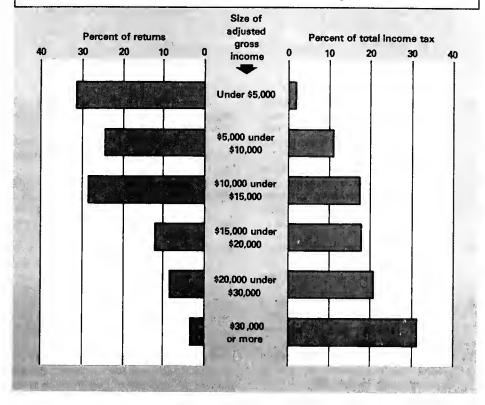


Table 3A.—All Returns: Selected Income Tax Items by Type of Tax Computation

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Type if the computerions	Numter : return	Adjusted gross income less deficit	Inc me subject t	funt-sim istr.buti na not includei in eleustei er as incom-	tax hef re ered 122
	(1)	(2)	(3)	Tal.	(5)
All returns	83,340,190	405,523,281	569,631,738	24,47	125,476,545
Returns with no tax computation. Returns with regular tax computation only. Returns with income averaging tax computation. Returns with miximum and regular tax computation. Returns with maximum and alternative tax computation.	15,628,77 59,768,563 2,745,024 115,338 33,241	22,193,629 270,055,414 89,146,132 13,652,339 4,669,632	484,410,818 65,367,876 11,310,706 3,894,638	2,577	97,255,2114 18,790,000 4,343,535 1,795,667
Returns with alternative tax computation only	41,076	5,877,n84	4,647,700	h2.	2,'86,137
income averaging	1 8 1	1+)	-	1 * 1	-
averaging	21,801	540,731	376,496	29,200	10", ***
tax for tax preferences	3,981	-64,064	-	-	-
before credits	14,561	1,801,414	1,827,374	189	1,01.,

Type it's evursely	In or	e tax redit=	Additional tac tax prefere		fax from sp in ome aver	
	Number of feturns	Amount	Number of returns	Amount	Number of returns	\munt
	Ihl	(7)	(8)	(4)	(10)	(11)
#.1 metar.c	17, 130, 147	1.3,464,526	18,542	14.,5"4	24,091	.,140
Returns with no tax computation		~	_	_	_	
eturns with regular tax computation only	64,4117,970	96,346,395	4.850	43,846	16,357	1,717
eturns with income averaging tax computation	1,128,320	19,217,241	9.236	60,384	5, 361	107
eturns with maximum and regular tax computation.	115,.91	4,870,951	1+3	(8)	1.4	1.4
eturns with maximum and alternative tax computation	13,211	1,771,8 %	(*)	(*)	1 4 /	(*)
eturns with diternative tax computation only eturns with no income subject to tax, but with tax from	93,060	7,257,540	442	4,917	211	1 3
special income averaging eturns with both income subject to the and the from	1 * 1	1.4	(+)	1 * 1	1*1	(*)
special income averaging	21,501	107,252	(*)	1 * 1	21,801	2, 45
Addition. the for the operation tax between with additional tax for tax preferences, and income		-	1,981	51, 52"	-	-
tax before redits	13,42.	977, m2	14, (61	109,347	3 * 1	(#)

^(*) Estimate is not shown separately because of the small number of returns on which it was based. However, the data are included in the appropriate totals

Prior year delinquot returns are included in the type of transportation applicable. The subject of the specific periods are included in the type of transfer applicable. The subject of th

first \$13.200 of "self-employment income" (see "Self-employment Tax" in section 6) at the rate of 7.9 percent in order to finance social security benefits, Prior-year investment credit was subject to recapture when the property on which the credit had been taken was disposed of before the expiration of the useful life originally used in the computation of the credit. Prior-year Work Incentive credit was subject to recapture if the employer, without cause, terminated the employment of the WIN program employee at any time during the employee's first 2 years of employment. Social security taxes on tips, to the extent they were not withheld by the employer, were reportable on an employee's return. The sum of all six specified taxes plus any other taxes is shown as "total tax liability" in the tabulations. (See "Other Taxes" in section 6, Explanation of Classifications and Terms.)

Income Subject to Tax

Income subject to tax for most taxpayers consisted of adjusted gross income less personal deductions and exemptions; in other words, it was equal to their "taxable income." The regular method of tax computation involved applying a graduated set of rates to this amount. However, a small number of taxpayers found it advantageous to use the "alternative tax" method of computation when they had sufficiently large taxable income, some of which was from net long-term capital gains. The alternative tax involved the application of a special capital gains rate usually to the first \$25,000 (\$12,500 for married persons filing separately) of the taxable half of net long-term capital gains in excess of shortterm capital losses, with regular rates applied to the remaining "taxable income" (a combined amount comprising the remainder of taxable capital gains and income from all other sources, less deductions). Income subject to tax on these "alternative tax returns" was equal to the larger of taxable income or one-half of the taxpayer's net long-term capital gains in excess of short-term capital losses.

Under the "maximum tax" computation, a method introduced in 1971, the amount computed as income subject to tax was not affected, i.e., it still equalled adjusted gross income less personal deductions and exemptions. However, a portion of this income subject to tax was taxed, not at the graduated rates within the applicable tax rate schedule, but at a special 50 percent rate. The "Maximum Tax Computation" is discussed in more detail below.

Income subject to tax for returns with the standard "income averaging" method of tax computation required special computations for the statistics, since this method did not, strictly speaking, involve a direct application of a set of tax rates to an amount of income subject to tax. With the standard income averaging method, tax was applied to (and a tax savings derived from) the end result of a complex set of computations which determined an "average" of the taxpayer's current-year and prior-year incomes.

Because the actual income subject to tax under the income averaging method was not the same as taxable income (adjusted gross income minus deductions and exemptions) and was not available from the tax return, it was computed for the statistics in order to "fit" the returns into the marginal tax rate table (table 3.18). The computation used for the statistics started with the actual income tax before credits and worked backward from it to derive an amount for income subject to tax. In other words, income subject to tax was defined as the amount of "taxable income" which would have produced the same tax had the regular tax computation method been used (see "Income Averaging," discussed in this section).

Table 3A provides a summary of the types of tax computation used by tax-payers. Of the \$569.6 billion of income subject to tax reported for 1974, all but \$85.2 billion was reported on returns with the "regular" method of tax computation.

The ordinary income portion of lumpsum distributions from qualified retirement plans which were taxed under the special income averaging method and tax preference income (taxed under the "minimum tax" provisions of the law) were not included in the statistics for income subject to tax because these two types of income were excluded from adjusted gross income and, therefore, from taxable income. See also section 6, Explanation of Classifications and Terms.

Regular Method of Tax Computation

The "regular" method of tax computation consisted of applying one of four sets of graduated tax rates to brackets of "taxable income." These tax rates were specified in the "tax rate schedule" and incorporated into the "tax tables." The set of rates used depended upon the taxpayer's marital status. For 1974, the regular method of tax computation was the sole method used on 64.8 million returns (see tables 3A and 3.1).

Alternative Tax Computation

A taxpayer with large amounts of taxable income which included long-term capital gains could elect the alternative tax computation which limited to 50 percent

the tax on the first \$25,000 (first \$12,500 for married persons filing separately) of the taxable half of the excess of net longterm gain over net short-term capital loss. (Because the alternative tax was computed at no less than 50 percent, the computation was advantageous only to taxpayers whose taxable income was large enough to be taxed at rates higher than 50 percent under the regular tax computation method.) Amounts in excess of this \$25,000 (\$12,500) base were taxed at the regular rates. An exception was made for amounts realized under contract and corporate liquidation plans initiated before October 9, 1969, shown in the tabulations as "longterm gains from certain binding contracts, distributions, and installment sales." The taxable half of such amounts was subject to the 50 percent rate, whether or not it exceeded \$25,000 (or \$12,500). However, if it did exceed \$25,000 (\$12,500), none of the taxpayer's remaining capital gains were eligible for the 50 percent capital gains rate (see also "Alternative Tax" in the "Explanation of Classifications and Terms").

Table 3.7 shows capital gains and losses for alternative tax computation returns and table 3.5 shows selected characteristics of returns with the alternative tax including tax savings due to the alternative tax.

Maximum Tax Computation

The Tax Reform Act of 1969 contained a provision, effective beginning with tax year 1971, which eased somewhat the tax burden on those high-income persons whose income consisted largely of "earned net income" (defined below). This was achieved by applying a maximum tax rate of 50 percent to income from earnings (including wages, salaries, and other amounts received as compensation for personal services actually rendered), in contrast to the top rate of 70 percent which applied to other types of income. Table 3.6 shows the computation of the maximum tax while table 3.4 shows selected characteristics of returns with the maximum tax including tax savings due to maximum tax. The terms used in table 3.6 are as follows:

"Earned net income" basically consisted of amounts received as compensation for personal service actually rendered—such as salaries, wages, commissions, and gains from sa'es of property created by the tax-payer—less certain expenses allocable to that income. "Earned taxable income" was obtained by multiplying taxable income by the ratio of earned net income to adjusted gross income. The result (limited to the amount of taxable income) was reduced by the "tax preference offset," which was the greater of (a) "fax preferences" for 1974 in excess of \$30,000 or (b) the aver-

age of the tax preferences in excess of \$30,000 for 1974 and the 3 preceding tax years (see "Additional Tax for Tax Preferences" discussed in this section for the definition of tax preferences).

While the above computation of earned taxable income followed that shown on the tax return, the character of earned taxable income was altered, by law, for certain taxpayers combining the advantages of maximum and alternative taxes. If taxable income less one-half of the excess net long-term capital gain (over net short-term capital loss) was smaller than the taxpayer-computed earned taxable income, taxable income less one-half excess long-term capital gain became the effective earned taxable income used to determine the tax. In the statistics, the effective earned taxable income was used in place of the amount reported by the taxpayer. The difference between the taxpayer's earned taxable income and the effective amount is shown in the statistics as the "capital gains offset."

That part of taxable income which was not earned taxable income was "other taxable income." Other taxable income, in turn, consisted of the tax preference offset, the capital gains offset, and "unearned taxable income," a residual amount.

Table 3.6 divides income tax before credits on maximum tax returns into four categories: that generated at regular rates on earned taxable income (at the rates of 14 through 50 percent); that generated at the maximum rate on earned taxable income (50 percent); that generated at regular rates on "other" taxable income (rates over 50 percent and up to 70 percent); and, for returns with alternative tax on long-term capital gains, that generated at the capital gains rate (50 percent). The latter figure, shown in table 3.6 as "other taxable income subject to the capital gains rate," occurred whenever the taxpayer elected a combination of the maximum tax with the alternative tax. In such cases. the taxpayer applied both the special 50 percent maximum rate to earned taxable income, and the special 50 percent capital gains rate to the first \$25,000 (\$12,500) of the taxable half of excess net long-term capital gain over net short-term capital 1055

Income Averaging

If a taxpayer's taxable income for 1974 exceeded the average taxable income for the period 1970-73 by one-fifth and this excess was \$3,000 or more, the taxpayer was eligible for the income averaging tax computation method. Under this computation, a part of an unusually large income in the current year was, in effect, taxed at the lower rate applicable to the first one-

fifth of such income. Taxpayers choosing the income averaging tax computation were not eligible for the special rates applicable to long-term capital gains under the alternative computation or to earned income under the maximum tax computation.

Table 3.3 compares the tax liability of persons using the income averaging computation to the amounts they would have incurred had they used the regular computation.

Additional Tax for Tax **Preferences (Minimum Tax)**

First introduced for 1970, the purpose of the additional tax was to make possible the taxation, to some extent, of selected income and deduction items afforded special tax treatment, described by law as "tax preferences." The major tax preference item subject to this so-called "minimum tax" was capital gains (the net longterm capital gains in excess of net shortterm capital losses); since one-half of this amount was excluded from an individual's adjusted gross income, the excluded half was subject to the minimum

The tax was equal to 10 percent of the amount by which the total tax preference items exceeded the sum of the \$30,000 exclusion amount (\$15,000 for a married person filing separately) and the taxpayer's income tax liability for the year. For the purpose of this tax, a taxpayer's income tax liability consisted of the sum of "income tax after credits," tax from recomputing prior-year investment credit, tax from recomputing prior-year WIN credit, and "tax carryover" from prior years. A tax carryover consisted of the amount by which the tax liability exceeded tax preferences less exclusion in previous years. This excess tax was carried to the next year and then to successive tax years until consumed or until the 7-year carryforward period expired. Any minimum tax computed by the taxpayer could be reduced by the amount of "unused" retirement income and political contributions credits; unused referred to amounts which could not be applied against (that is, exceeded) income tax before credits.

It was possible to defer all or part of the additional tax if the taxpayer incurred a business "net operating loss" which could be carried forward to a later year. The amount of the deferral was the lesser of the additional tax for the loss year or 10 percent of the loss remaining to be carried forward.

Table 3.12 indicates that 19.000 returns showed a liability for the additional tax. which totaled \$143 million. Of these returns, 5,000, accounting for \$42 million of tax, showed no income tax after credits and would otherwise have been nontax-

Special Income Averaging

Under the rules established by the Employee Retirement Income Security Act of 1974, employees and se'f-employed individuals, or their beneficiaries, could elect to use a special 10-year income averaging tax computation method on lump-sum distributions received from qualified pension or retirement plans. As was explained in section 1, the amount of the distribution subject to this tax was excluded from the taxpayer's adjusted gross income, although the tax computed under this method was added to any tax computed on regular taxable income and was included in income tax before credits. Prior to the enactment of this law, the taxable amount of the distribution was included in the taxpayer's adjusted gross income and a special income averaging method was applied to the full amount of taxable income, involving only one computation to arrive at income tax before credits. This earlier special averaging

method did not allow the taxpayer to take advantage of the alternative or maximum tax computations, if applicable, as was possible under the new law.

The taxable portion of the lump-sum distribution, the amount in excess of the employee's contribution and net unrealized appreciation of employer securities, was allocated between long-term capital gain and ordinary income based on the employee's number of years of participation in the plan before 1974 and after 1973. The portion allocated to ordinary income was equal to the taxable portion of the lump-sum distribution times the number of years of participation after 1973 divided by the total number of the employee's years of participation. The capital gains portion was the difference between the taxable and ordinary income portions of the lump-sum distribution.

To use the special income averaging rules, the taxpayer first subtracted the minimum distribution allowance from the taxable portion of the lump-sum distribution. The allowance was one-half of the first \$20,000 of the taxable portion reduced by 20 percent of the amount in excess of \$20,000. A tax was then computed on one-tenth of the difference thus obtained, using the tax rates for single persons. This tax was then multiplied by ten times the number of the taxpayer's calendar years of participation in the plan after 1973 and divided by the total number of years of participation.

Tax Rates

A tax rate is the percentage used to denote the rate at which all or a portion of an individual's income was taxed. More precisely, a tax rate shows the relationship between income tax before credits and income subject to tax. Table 3.18 classifies returns in two ways: in columns 10 to 12, a return is classified by each rate at which the income was taxed; in

Table 3B.-Returns with Tax Due: Tax Due by Size [All figures are estimates based on samples - money amounts are in thousands of dollars]

Tex withheld All other tax payments Size of tax due -crount Vestal t lisbility returns or filling returns returns (7) (2) (3) (4) (6) (1) (5) 12,165,128 1,329,734 485.575 14.544.374 1.870.964 14,821,785 4,082,841 50,254,512 Total . . 15,433,713 135,629 129,950 110,688 104,189 92,733 1,455,573 1,364,714 1,127,396 1,053,402 914,393 1,253,871 1,181,738 1,019,961 904,818 781,862 917,023 786,001 667,383 16,747 7,069 6,490 1,215,156 196,063 160,963 39,785 51,356 1,093,394 907,853 43,546 63,281 78,674 172.817 132.800 162.433 159.849 170,003 48,475 505,466 710,658 87,676 148.548 30,206 3,588 3,943 12,920 17,343 14,817 139,059 144,079 23,768 \$125 under \$150 694,907 1.093.352 95,022 441,949 850,308 \$150 under \$200 \$200 under \$300 \$300 under \$400 1.185,408 1.732,745 1.113,907 205,553 425,904 385,808 292,703 498,218 401,883 2,365,956 1,622,954 3,307,421 2,425,461 1,112,034 719,915 378,073 265,414 107,899 84,936 367,845 1,378,012 1,013,763 233,155 662,659 345,102 857,469 421,849 1,463,047 1,000,465 7,154,022 12,883 50,965 29,428 797,515 1,897,731 427,364 1,960,727 53,792 106.896 518,217 1,181,945 110,103

The sum of income tax after credits plus self-employment tax, tax from recomputing prior-year investment credit, additional tax for tax preferences, social security taxes on tip income, and tax from tecomputing prior-year WIN credit, and all other raxes.

Comprised of tax paid with Form 4808, plus total other payments.

NOTE: Detail may not add to cotal because of rounding.

Five examples of returns with different methods of tax computation

Example 1—Joint Return with Income Subject to Tax at Regular Rates Only

Derivation of Income Subject to 18x;	
\$120,000 - Adjusted gross income -3,500 - Itemized deductions -1,500 - Exemptions	
\$115,000 - Income subject to tax	
Derivation of Regular Tax;	
1st \$1,000 taxed et 14%	\$1 40 \$1 50
Next \$12,000 taxed at 60%	\$7,200 \$9,300
\$115,000 Income tax before credits Total credits	\$54,430 -4,000
Income tax after credits	\$50,480

Example 2—Joint Return with Income Subject to Tax at Regular and Alternative Rates

Alternative Rates	
Derivation of Income Subject to Tax:	
\$120,000 - Adjusted gross income (including excess net long-term capital gain \$55,000)	l/2 of
-3,500 - Itemized deductions -1,500 - Exemptions	
\$115,000 - Indome subject to tax \$60,000 - Ordinary income taxed at regular : \$25,000 - Capital gains taxed at 50% rate \$30,000 - Capital gains taxed at regular rate	
Derivation of Regular Tax on \$0,000 Ordinary	Income:
1st \$1,000 taxed at 1.2	\$140 \$150
Next \$8,000 taxed at 50%. Pal. \$8,000 taxed at 53%	\$4,000 \$4,240 \$22,300
Derivation of Tax on \$55,000 of Capital Cains:	
1st \$25,000 taxed at 50% rate. Next \$3,000 taxed at 50% rate. Next \$12,000 taxed at 60% rate. Bal. \$15,000 taxed at 60% rate. \$55,000.	\$12,500 \$1,740 \$7,200 \$9,300 \$30,740
Derivation of Income Tax:	
Regular tax	\$22,300 \$12,500 \$18,240
Income tax before credits	\$53,040 -4,000 \$49,040
	,

Example 3—Joint Return with Income Subject to Tax at Regular and Maximum Rates

Derivation of Income Subject to Pake

Delivation of theome delic to tax;
\$9 ,000 - Earned net Income
(In this example, salaries and
Wages, let text on Maximum
Tax Computation)
\$24,000 - Interest
\$120,000 - Adjusted gross income
-3,500 - Itemized deductions
-1,500 - Exemp'ions
\$115,000 - Total income subject to tax
\$92,000 - Farmed taxable Income
{ \$96 .000
\$120,000 x \$115,000
See text on Maximum Tax
Computation)
\$52,000 - Earned taxable income taxed at regular
rates
\$3,000 - Earned taxable income taxed at maximum
rate
\$23,000 - Other taxable income taxed at regular
rates
Derivation of Regular Tux on \$12,000 of Earned Taxa le
Income:
1 A1 000 1 11f
1st \$1,000 taxed 4* 145 \$140
2nd \$1,000 taxed at 157 \$150
etc
Next \$4,000 taxed at 45 \$1,420
Bal. \$8,000 taxed at 50% \$4,000
\$52,000 regular tax \$18,0m0
Terivation of Tax at Maximum Rate on \$40,000 of Earned
Taxable Income:
\$40,000 taxed at 50% rate\$20,000
\$40,000 taxed at 100 fate \$20,000
Derivation of Regular Tax on \$23,000 of Other Paxable
Income:
1st \$8,000 taxed at (G' rate \$4,900
Next \$15,000 taxed at (2 rate
\$14,100
Derivation of Income Tax:
Regular tax on earned taxable income \$13,000
Tax at maximum rate
Regular tax on other taxable income \$14,100
Income tax before credits
Total credits
Income tax after credits \$48,160

Example 4—Joint Return with Regular Tax, Maximum Tax and Alternative Tax

Derivation of Income Subject to Tax:
\$90,000 - Earned met income (In this example, salaries and wages. See text on Maximum Tax Computation) \$30,000 - 1/2 excess met long-term capital gain
\$120,000 - Adjusted gross income -3,500 - Itemized deductions -1,500 - Exemptions
\$115,000 - Total innow subject to tax \$80,250 - Earned taxable innome (\$90,000 x \$115,000 See text on Miximum Tax Computation)
\$52,000 - Earned taxable income taxed at
regular rates \$34,250 - Earned taxatle income taxed at

1.70 - apital rains income
1.700 - apital rains income
1.700 - apital rains taxes at 90% rate
1.700 - apital rains taxes at regular rates

[erivation of Regular lax on #1.00 of Earned Taxable
Income:

1st #1.00 taxes at 12% #1.00
2nd #1.00 taxes at 12% #1.00

Next #4.000 taxes at 12% #1.90
1.50,00 taxes at 15% #1.90
1.50,00 taxes at 50% #1.50

Erivation of Tax at Maximum Rate on #24,250 of barned
[exable Income:
34,250 taxes at 50% rate #1.250

Erivation of Tax on Capital Pains:

1st #25,000 taxes at 50% rate #1.250

Bal. # 33,750 taxes at 60% rate #1.250

Erivation of Income Tax:

Regular tax on earned taxable income #1.250
Tax at maximum rate #1.250
Alternative tax empital gains #1.250

Regular tax on earned taxable income #1.250
Regular tax on earned taxable income #1.250
Regular tax on earned taxable income #1.250
Regular tax on earned taxable income #1.250
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Regular tax on earned taxable income #1.250
Regular tax on earned #1.250
Regular tax on earned #1.250

Example 5—Joint Return with Income Averaging

Averaging	
Derivation of Income Subject to Tax:	
\$120,000 - Adjusted gross income -3,500 - Itemized deductions -1,500 - Exemptions	
\$115,000 - 1974 income subject to tax befor averaging \$100,000 - 1974 income subject to tax after averaging	
Derivation of Regular Tax on \$100,000 of Income To Tax After Income Averaging:	· Subject
1st 1,000 taxed at 14%	\$140 \$150
Next 9,000 taxed at 50%. Next 12,000 taxed at 55%. Next 12,000 taxed at 55%. Next 12,000 taxed at 55%. Heal, 12,000 taxed at 56%. Income tax before credits. Total credits.	\$4,000 \$6,360 \$6,600 \$6,960 \$7,200 \$45,180 \$45,000
Income tax after credits	\$41,180

columns 1 to 9, however, it is classified solely by the highest (or marginal) rate at which the income was taxed. The examples on pages 123 to 124 illustrate how various types of returns were "taxed" in the marginal tax rate table (table 3.18). In examples 1 and 5, income is taxed at each rate up through the marginal rate. In examples 2, 3, and 4, which depict returns with alternative, maximum, and alternative-maximum tax computations, there are intermediate rates at which no income is taxed. These gaps occur

at the points where earned income would have been taxed had it not been for the 50 percent maximum rate on earned income or where capital gains would have been taxed had it not been for the alternative 50 percent rate on capital gains.

Overpayment and Tax Due

Tables 3B and 3C classify taxpayers by whether they ended the tax year with an amount of tax due or tax overpayment at

the time of filing and by the size of their tax due or overpayment. Tables 3.14 and 3.15 show the type of tax payment by size of adjusted gross income classified by whether the taxpayer had a tax overpayment or a tax due. Excluded from the tables were returns with neither a tax due nor a tax overpayment. Generally, these were returns with low incomes, no tax liability, and no income tax withheld.

Illus	trations	showin	g how t	he five e	example	returns	are prese	ented in	table 3.	18		
			Tasstries	by the highe	strite i wi	mich tox was	computed			Classif	ied by each r	nto ot
			theone subji	ort to bex	Income the		Inc	ome tar oft credits	e r		tay was comp	
lak refe *lamser	Number of	edjusted 19555			with imited	Cknerated			cent of-		Income	Income tax
	16.5 119.0	Income	At all rates	ot marrinal rates		t marrinal	Total	Adjustal	Income	Number of returns	taxed at	generated at rate
		(collins)	tollars	(bollar*)	(sollars)	(ibliars)	(boliars)	incom.	subject to tax		(Dollars)	(Dollars)
	(1)	(2)	(3)	(4)	(*)	(6)	(7)	(?)	(5)	(10)	(11)	(12)
Example 1 Data Reported on Join	t Return Wi	th Income	Subject to Ta	ax at Regula	ar Rates Onl	y						
Total	1	125,000	115,000	15,750	54,430	9,300	วบุจสับ	42,1	-3.9	1	115,000	54,480
1- percent						ł				1	1,000	140
1t percent			L		-V				L	1	1,000	150
FO percent	1 Vi		7		-⁄T	<u>A</u> l		<u></u>		1	8,000	4,000
53 percent					i					1	12,000 12,000	6,360 6,600
58 percent										1	12,000	6,960
+2 percent	1	17,4000	115, 00	15,700	54,430	9,500	5-1,420	1	43.9	ì	15,000	7,200 9,300
Example 2. — Data Reported on Join	nt Return W	ith Income	Subject to T	ax at Regula	ar Rates and	Capital Ga	ins Rate					
Total	1	124,000	115,0Y	15 MH	53,040	9,300	40,040	40.9	42,6	1	15,000	53,040
14 percent										1	1,000	140
15 percent	L	1/4	لا	<u></u>			A		<u> </u>	\	1 000	150
50 percent		7		`	4		7	4		1	8,000	4,000
50 percent capital gains rate 53 percent				!						1	25,000	12,500 4,240
55 percent				Ì						,	1	
58 percent		_								1	3,000 12,000	1,740 7,200
t gereent	1 1	1,40,000	115,000	15,000	53,040	2,500	40,040	40.9	42.0	1	15,000	9,300
Example 3. — Data Reported on Joir	it Return W		1			Maximum	каче					
Total,	1	120,000	115,000	15,000	12,100	9,300	⊸3,160	40,1	41.9	1	115,000	52,160
14 percent										1	1,000	140 150
					X			===	L	7		<u> </u>
50 percent						`				1	8,000 40,000	4,000 20,000
53 percent				Ì							10,000	20,000
55 percent												
60 percent	1	120,000	115,000	15,000	52,100	9,300	48,160	40.1	41.9	1 1	8,000 15,000	4,800 9,300
Example 4 Data Reported on Join	nt Return W	ith Income	Subject to 7	ax at Regul	ar Rates, M	aximum Ra	te and Capit	al Gains R	ate		_	
Total	1	120,000	115,000	3,750	50,010	2,325	40,010	38.3	40,0	1	115,000	50,010
14 percent	,			,						1	1,000	140
15 percent	1/2		<u> </u>			-V		·		1	1,000	150
50 percent	4	•				-	·	~	"	1	2,000	4,000
50 percent capital gains rate 50 percent maximum rate				}						1 1	25,000 34,250	12,500 17,125
53 percent											, , , , , ,	
58 percent. υ0 percent.												
c2 percent	1	120,000	115,000	3,750	50,010	2,325	40,010	38,3	40.0	1	3,750	2,325
Example 5. — Data Reported on Joi	nt Return V	/ith Income	Averaging									
Total	1	120,000	100,000	12,000	45,180	7,200	41,180	34,3	41.2	1	100,000	45,180
14 percent		·								1	1,000	140
15 percent	L		ļl		_	×	-			<u></u>	1,000	150
50 percent.			-			4	4		1	1	8,000	4,000
53 percent										1	12,000	6,360 6,600
58 percent	1	120,000	100,000	12,000	45,130	7,200	41,180	34,3	41,2	1 1	12,000	6,960 7,200
			100,000	12,000	+2,100	7,600	~4,100	د, ۱۰۰۰	71.2	<u>_</u>	11	1,200
Summary of Data Reported on Abo	AS LIVE JOHN		,						1	r	r	ı — — — — — — — — — — — — — — — — — — —
All marginal rates, total		(30,000	560,000	7.6,750	254,370	37,425	234,870	39,1	41.9	5	560,000	254,870
14 percent								_		5	5,000	700 750
	7	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		~~~				7			7	
50 percent capital raise rate										5 2	40,000 50,000	20,000 25,000
50 percent meximum retr										2	74,250 32,000	37,125 16,960
55 percent	1									2 3	24,000	13,320 15,660
tO percent	Ţ	127,000	100,000	12,000	45,120	7,200	41,190	34.3	41.2	4	44,000	20,400
c2 percent	4	480, FD	450,000	~8,750	209, 190	30,221	193,690	40.3	42,1	4	43,750	30,225

Table 3C.—Returns With Tax Overpayment: Tax Overpayment by Size

[All ligares are estimates based on sampless-money amounts are in thousands of dollars]

				ъ.				
					and	Credit on 1	977 114	
Size of tax overpayment	Number el returns	Total tax liability	Total	Number of returns	Amount	Number of returns	Amount	
	(1)	(21	(3)	(4)	101	(fi)	(7)	
Total	65,764,063	76,640,583	27,110,910	h4,104,291	29,449,671	2,098,925	1,661,248	
\$1 under \$25 \$25 under \$50	2,937,796	1,18,896	36,162 106,770	2,839,121	14,575 101,979		1,264	
\$50 under \$75 \$75 under \$100 \$100 under \$125	2,7%4,289 2,978,445 3,108,952	1,918,536 2,173,065 2,380,178	170,008 - 58,564 348,825	2,645,844 2,962,208 3,015,816	103,670 +7,735 +38,07	102,356 7,,297 101,880	6,338 6,329 10,778	
\$125 under \$150 \$150 under \$200	3,n47,772 h,349,689	2,789,315 5,306,543	500,651	3,580,387 6,234,001	490,831 1,075,438	73,604 132,980	9,821 21,502	
\$200 under \$300 \$300 under \$400 \$400 u der \$500	12,007,618 8,748,975 4,787,347	9,861,288 9,236,906 6,413,623	3,003,597 2,988,+34 2,143,476	11,808,679 8,617,952 4,701,494	2,949,811 2,947,461 2,048,217	231,611 162,514 115,839	53,786 n1,073 45,259	
\$500 under \$1,000 \$1,000 under \$1,500 \$1,500 or mure	10,581,528 3,061,117 1,915,476	17,700,549 n,651,017 8,608,728	7,363,024 3,677,002 5,417,454	10,314,130 2,948,774 1,723,995	7,139,033 3,507,539 +,363,633	375,988 175,648 3.'6,034	223,991 172,463 1,053,821	
Size of tax	Tax @i	thheld	Estimut pavme		All ther		Tax reb	ate
очет размени	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amoun
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	63,935,180	94,629,138	3,143,676	8,356,404	2,637,953	765,443	52,748,439	6,556,6
\$1 under \$25 \$25 under \$50 \$50 under \$75 \$75 under \$100	2,758,778 2,718,845 2,646,461 2,887,378	1,551,739 1,786,529 1,949,246 2,265,941	217,082 198,382 142,979 135,087	203,284 171,214 132,013 154,979	80,128 82,603 41,027 59,047	20,035 10,966 7,286 10,709	1,208,819 1,314,584 1,682,523	143,8 158,1 168,2 204,6
\$100 under \$125	2,994,270	2,535,173	179,241	184,706	57,217	9,123		233,9
300 under \$400	3,570,750 6,238,542 11,791,868 8,607,290 4,710,261	3,148,444 6,154,479 12,385,612 11,803,608 8,264,224	121,184 209,363 352,435 269,341 161,459	134,720 233,340 451,242 389,543 269,378	42,012 96,661 190,771 175,651 180,398	6,802 15,664 30,032 30,190 23,497	4,858,691 10,307,129 8,201,850	311,8 567,2 1,141,0 976,4 594,1
\$400 under \$500								

The sum of income tax after credits plus self-employment tax, tax from recomputing prior-year investment credit, additional tax for tax preferences, social security taxes on tip income, tax from reco

NOTE: Detail may not add to total because of rounding

Table 3D.-All Returns and Returns Completed by Other Than Taxpayers: Number of Returns by Types of Tax Computation

[All figures are estimates based on samples]

		Rétu r ns co tax p	mpleted by reparer
Type of tax computation	All Teturns	Number of returns	Percent of all returns
	(1)	(2)	(3)
All returns	83,340,190	41,550,238	.9.9
Returns with no tax computation	15.627.404	6.6.9.554	42.4
Returns with regular tax computation only	69,768,863	12,488,302	50
Returns with income averaging tax			
computation	2,745,024	2,256,969	82,2
Returns with maximum and regular rax			
computation	115, 338	101,677	88.2
Returns with maximum and alternative tax		20 . 05	11.1
computation	33,241	30,605	92.1
Returns with alternative tax			
computation only	43.076	38,804	90.1
Returns with no income subject to tax, but			
with tax from special income averaging	(*)	(+)	(*)
Returns with both income subject to tax and			
tax from special income averaging'	21,801	19,009	87.2
Returns with no income tax before credits, but			
with additional tax for tax preferences	4,454	4,316	46,4
Returns with additional tax for tax preferences, and income tax before credits.	14,561	13,582	43.3
preferences, and income tax before credits .	14,301	13,30-	- 1. 3

Estimate is not shown separately because of the small number of returns on which it was based. However, the data are included in the appropriate totals.

These returns are also included in appropriate line for computation of income

tax before credits.

Tax Rebate

Under the Tax Reduction Act of 1975. any individual taxpayer with a Federal income tax liability for 1974 was eligible for a special refund based on the 1974 tax liability. The tax liability upon which the rebate was based was the same as total tax liability (defined above) minus the self-employment tax. The amount of the refund was set at 10 percent of an individual's 1974 tax liability, with a maximum refund of \$200 (\$100 for a married person filing separately) which was reduced under a phase-out provision if adjusted gross income was over \$20,000. However, the law also established a minimum refund amount of \$100 (\$50 for a married person filing separately) regardless of total tax liability unless the tax liability was less than \$100. In the latter case, the refund was equal to the tax.

Data on the tax rebate are shown in selected tables throughout this report. In this section, table 3.16 shows the tax subject to the rebate, the amount of the rebate, and selected tax items before and after the rebate, while table 3.17 shows the number of returns with the rebate by the size of the rebate and by marital status. Inasmuch as the rebate was not reported on the tax return (the provision was enacted after most of the returns for 1974 had been filed), it was independently arrived at for the statistics by applying the formula to the sample of returns during the course of statistical processing. In general, the full amount of the rebate was computed without regard for its effect on any overpayment or balance due. However, in table 3.16 data are shown for (1) those taxpayers who showed a balance due on their tax return and later received a rebate exceeding that balance due and (2) those taxpayers whose balance due exceeded their rebate.

 $^{^{2}}$ Comprised of tax paid with Form 4868, plus total other payments.

Table 3.1—Returns with Income Subject to Tax: Adjusted Gross Income, Deductions, Exemptions, Taxable Income, and Tax Items by Size of Adjusted Gross Income and by Type of Tax Computation (ALL COMPUTATION (ALL C

							lr	ndi	vidual Return	s/197	74	•		uta	atic	n and Tax F	late	S			
income	4	#T)			+ + + 1 1			'		+ 1 1		4114317	2, 52, 5 44, 1,41 1,42, 1,41 1,43, 1,41		4.21.14	14.1 K 5,8,1 3,14,0 35,28, 25,28,		•			
At maximum on earned	Named Of	(15)		1	1 1 1 + 1	+ + I I I		1	1.1 + 1 1 + 2	1 1 1		115,035	51, 35 45,540 (1,46) (1,60) (1,60)		147.00	15.700 15.330 5.642 344 105		•	111		
r mater	A loant	777)			11.0 mm. 1	44.0.15 125.0.4 1.4.1.25 2.4.4.1.4		36	20th 1.1	204,114 304,114 321,242		1.427.11	2, 252, 3 2,863,4 4 104, 340 141, 17 111, 104		2,432,(2)	752, 14 1,935,057 4,25,312 119,681 82,488		4.151.91.4	1,421.2% 1,1481.1	765, 754 335, 746 420, 817	1
At remula	Marie: uf returns	E).			1	4,4,15 1,4,4 1,4,4 1,4,4 1,4,4 1,003		421. 4.17	40 4 1 4 1 6 1 4 1 6 1 4 1 6 1 6 1 6 1 6 1	112		11.4550	55		33.242	11.700 11.700 11.700 11.700 11.700		43, 43	25,000	3.92u 721 291	
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Table 3.1.—Returns with Income Subject to Tax: Adjusted Gross Income, Deductions, Exemptions, Taxable Incame, and Tax Items by Size of Adjusted Gross Income and by Type of Tax Computation—Cantinued

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Table 3.1.—Returns with Income Subject to Tax: Adjusted Gross Income, Deductions, Exemptions, Taxable Incame, and Tax Items by Size of Adjusted Gross Income and by Type of Tax Computation—Continued

[All Highres are estimates based on comptee-maney uneques are in thousands of dublace]

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	Number of returns	Amount	Number of returns	Amount	Number of refuns	Amount	Number of returns	Amount	Number of returns	Ament			- - - -	a H G	<u> </u>	
	(%)	(32)	(35)	(53)	(44)	(48)	(24)	(57)	(38)	(m)	(17)	(141)	(42)	(43)	(144)	
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L,372,	94, 455		4,874	65,44°	4,874	26,100	4,774		85° '%	732	150	1,474	F, 12	10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	20,36 30,76
2,625	96.,467		37.28	65,174	2,425	14,248	2,625		17, 248	4,214	1,405	1.5	15, %1	2,1703	i i
74. 71. 8.	Section Sect	21,448 21,448 17,774 8,38° 4,005	742 742 743 744	886.44 886.49 886.49 886.49 886.49	<u>इतिहास</u>		16,18 12,18 1,28 1,28 1,28 1,28 1,28 1,28	521 548 117 14	1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1	कुं त्रेन ′	14, 40 11, 41 11, 11, 11, 11, 11, 11, 11, 11, 11, 11	718 218	104, 14 241, 14 257, 1, 2 574, 7		

Table 3.2 -Income, Tax, and Tax Savings of Taxpayers Computing a Tax From Special Income Averaging by Size of Adjusted Gross Income

Individual Returns/1974 • Tax Computation and Tax Rates

Table 3.3 —Income, Tax, and Tax Savings of Taxpayers Using the Standard Income Averaging Tax Computation, by Size of Adjusted Grass Incame 1

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of	Adjusted gross income	Salarie and wages (gr		Sales capital : net gain le	assets	Taxable	Income subject	Income tax before
Size of adjusted gross income	returns	less deficit	Number of returns	Amount	Number of returns	Amount	income	to tax	income Averaging ²
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
all returns, total	2,745,024	89,146,133	2,156.611	49,347,997	984,502	5,361,272	69,342,292	65,367,875	20,505,7
Under \$5,000 \$5,000 under \$10,000	-		-	-	-		-	-	
\$5,000 under \$10,000	50,090 231,320	432,453	32,326 161,662	210,901 1,742,604	16,743 58,039	80,592 129,778	291,738 1,973,131	264,080 1,850,353	53,3 370,4
\$10,000 under \$15,000 \$15,000 under \$20,000	498,635	2,964,520 8,772,464	404,066	5,855,352	118,791	287,424	6,165,538	5,875,317	1,222,4
\$20,000 under \$25,000 \$25,000 under \$30,000	521,563	11,709,233	437,502	8,107,903	154,902	401,307	8,676,060	8,293,563	1,844,9
\$25,000 under \$30,000	407,547	11,175,647	333,648	7,268,493	141,312	409.026	8,529,213	8,155,329	1,959,6
\$30,000 under \$50,000	682,024	25,987,346	524,338	14,936,244	288,276	1,063,159	20,506,747	19,367,853	5,566,4
\$50,000 under \$100,000	304,214	19.784,853	228,357	9,447,128	170,386	1,106,178 730,369	16,222,343	15,153,243	5,842,3 2,143,7
\$100,000 under \$200,000	41,102 7,580	5,327,653 2,113,847	28,569 5,413	299,170	28,883 6,304	618,876	4,495,906 1,756,741	4,122,884	1,021.3
\$500,000 under \$1,000,000	739	485,741	566	40,802	669	260,321	393,040	362,649	254,5
\$1,000,000 or more	210	392,367	164	11,140	197	274,242	331,834	321,242	226,4
axable returns, total	2,728,479	88,834,496	2,151,484	49,310,450	974,671	5,335,193	69,121,100	65,169,614	20,456,0
Under \$5,000	-	_	-	-	- \	-			
\$5,000 under \$10,000	48,280 225,016	417,001	32,215 159,699	210,635	16,098 54,651	80,531 123,802	280,970 1,931,730	253,955 1,812,596	51,3 363,1
\$10,000 under \$15,000 \$15,000 under \$20,000	493,621	2,896,821 8,682,549	403,104	5,851,354	115,314	282,084	6,103,135	5,817,495	1,209,9
\$20,000 under \$25,000	519,60	11,667,255	436,294	8,095,709	154,237	400,945	8,645,210	8,265,336	1,838,
\$25,000 under \$30,000	406,909	11,158,885	333,577	7,267,850	140,743	408,253	8,515,907	8,143,843	1,956,6
\$30,000 under \$50,000	680,491	25,928,297	523,641	14,930,238	287,427	1,054,084	20,459,293	19,326,529	5,553,
\$50,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$500,000.	303,959	19,769,159	228,265	9,443,083	170,178	1,102,005	16.209.768	15,143,611	5,837,
\$100,000 under \$200,000	41,074	5,324,617 2,112,486	28,550 5,410	1,426,892	28,857 6,301	730,344	4,494,314	4,121,702 1,600,995	2,143,0
\$500,000 under \$1,000,000	7,576 738	485,059	565	40,599	668	260,219	392,575	362,310	254,2
\$1,000,000 or more	210	392,367	164	11,140	197	274,242	331,834	321,242	226,4
<u> </u>		Income tax	Tax savings	Average	Income tax		me tax credits	Total i	
Size of adjusted gross income	e	after income averaging ³	income averaging4	savings (Dollars)	before credits	Number of		Number of	
						returns	Amount	returns	Amount
		(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
ll returns, total		18,796,006	1,709,725	622	18,796,402	2,728,320	18,217,240	2,728,479	18,277,6
Under \$5,000		47.74		-	7. 241		47.400	40. 200	/3 /
\$5,000 under \$10,000		47.341 342,683	5,972 27,756	119 120	47,341 342,683	48,280 226,016	43,699 321,012	48,280 226,016	43,6 321,0
\$15,000 under \$20,000		1,150,291	72,205	143	1,150,308	493,619	1,091,416	493,621	1,091,5
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000.		1,737,820	107,158	205	1,737,842	519,588	1,684,088	519,605	1,684,5
		1,840,486	119,118	292	1,840,486	406,909	1,785,413	406,909	1,785,4
\$30,000 under \$50,000		5,111,921	454,545	66b	5,111,983	680,438	4,941,778	680,491	4,943,7
\$50,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$500,000.		5,286,661	555,725	1,827	5,286,796	303,884	5,148,453	303,959	5,156,4
\$100,000 under \$200,000		1,912,439 913,995	231,273 107,339	5,627 14,161	1,142,489 914,045	41,067 7,574	1,865,026 891,044	41,074 7,576	1,878,6
0500 000 dider 0000,000		233,344	21.223	28,719	233,401	735	228,487	738	237.9
5000.000 under S1,000.000		219,024	7,414	35,304	219,028	210	216,824	210	226,0
\$1,000,000 or more				623	18,754,135	2,728,320	18,217,240	2,728,479	18,277,6
\$1,000,000 or more		18,753,738	1,702,301			L.			
\$1,000,000 or more					45.536	- 10.000	- 12.500		
\$1,000,000 or more		45,538	5,834	120	45,538 336,158	48,280 226.016	43,699 321.012	48,280 226.016	43,6 321 0
\$1,000,000 or more		45,538 336,158 1,138,937		120 119 145	336,158 1,138,954	48,280 226,016 493,619	321,012 1,091,416	226,016 493,621	321,0 1,091,5
\$1,000,000 or more. 1xable returns, total. Under \$5,000		45,538 336,158 1,138,937 1,732,191	5,834 27,014 71,038 106,480	120 119 145 204	336,158 1,138,954 1,732,213	226,016 493,619 519,588	321,012 1,091,416 1,684,088	226,016 493,621 519,605	321,0 1,091,5 1,684,5
xahle returns, total. Under \$5,000		45,538 336,158 1,138,937 1,732,191 1,838,042	5,834 27,014 71,038 106,480 118,585	120 119 145 204 291	336,158 1,138,954 1,732,213 1,838,042	226,016 493,619 519,588 406,909	321,012 1,091,416 1,684,088 1,785,413	226,016 493,b21 519,605 406,909	321,0 1,091,5 1,684,5 1,785,4
axable returns, total. Under \$5,000. \$5,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$220,000 under \$25,000. \$25,000 under \$30,000.		45,538 336,158 1,138,937 1,732,191 1,838,042 5,101,249	5,834 27,014 71,038 106,480 118,585	120 119 145 204 291	336,158 1,138,954 1,732,213 1,838,042 5,101,311	226,016 493,619 519,588 406,909	321,012 1,091,416 1,684,088 1,785,413	226,016 493,621 519,605 406,909	321,0 1,091,5 1,684,5 1,785,4
S1,000,000 or more.		45,538 336,158 1,138,937 1,732,191 1,838,042 5,101,249 5,283,606	5,834 27,014 71,038 106,480 118,585 452,223 554,203	120 119 145 204 291 664 1,823	336,158 1,138,954 1,732,213 1,838,042 5,101,311 5,283,741	226,016 493,619 519,588 406,909	321,012 1,091,416 1,684,088 1,785,413 4,941,778 5,148,453	226,016 493,621 519,605 406,909 680,491 303,959	321,0 1,091,5 1,684,5 1,785,4 4,943,2 5,156,4
axahle returns, total. Under \$5,000. \$5,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$20,000. \$25,000 under \$30,000.		45,538 336,158 1,138,937 1,732,191 1,838,042 5,101,249	5,834 27,014 71,038 106,480 118,585	120 119 145 204 291	336,158 1,138,954 1,732,213 1,838,042 5,101,311	226,016 493,619 519,588 406,909 880,438 303,884	321,012 1,091,416 1,684,088 1,785,413	226,016 493,621 519,605 406,909	43,6 321,0 1,091,5 1,684,5 1,785,4 4,943,2 5,156,4 1,878,6 909,0

Does not include taxpayers using only the special income averaging provisions on Form 4972.
Tax computed under the regular computation method.
Tax computed under the income averaging method (Income tax before credits less ten-year averaging tax).
Taccome tax before income averaging less income tax after income averaging.
NOTE: Detail may not add to total because of rounding.

Table 3.4 -Income, Tax, and Tax Savings of Returns With Maximum Tax on Earned Income by Size of Adjusted Gross Income

[All figures are estimates based on samples--money amounts are in thousands of dollars Salaries and wages icome * ax our faur lax invirum due to Income Adjusted groun Number of (gross) mubjec* to tax inc me ver defi it maximum Number f Amount (5) (7) (9) (10) (4) (6) (8) (1) (2) (3) 495.049 All returns, total 148,579 18, 322,011 17,056,077 124.067 11,311,191 15,205,344 15,205,344 7.234.233 6,739,201 1,300 6,108,745 6,247,944 61,916 7,502,966 2,476,529 ~50,249 328,386 51,350 9,668 889 9,00.,102 5,096,150 11,129 148,502 18 312,092 17,047,129 123,491 11, 302,446 Taxable returns, total..... 75,288 6,107,287 6,296,296 61,900 4,153,761 5,050,537 5,050,537 2,002,895 1,961,869 41,043 9,161,748 71,944 11,052,418 9,972,198 60,958 6,710,097 161,680 999 271 654,652 497,735 450,249 328,386 889 244 267,534 171,054 555,390 428,827 555,390 **42**8,877 359,637 292,011 43,908 \$1.000,000 or more.....

	Average tax savings	Addition savings alternat		Average additi net	Income tax	ln m		* 1 51	m + *s.
Size of adjusted gross income	(Dollars)	Number of returns 4	Amount 5	:avings (D-llarc)	before credits	Number of returns	Am. un+	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
All returns, total	3,332	32,679	21,411	655	6,739,249	148,502	6,642,815	148,502	6,542,845
Under \$50,000. \$59,000 under \$100,000.					,				1,930,163
\$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.	3,161 15,240 48,075	15,304 3,633 393	6,523	1,795	2,922,386 1,294,717 311,613	11,127		11,127	1,276,742 306,871
\$1,000,000 or more	162,022	103			248,104	271	243,873	271	243,873
Taxable returns, total	3,331	32,649	21,409	656	6,735,297	148,502	6,642,815	148,502	6,642,845
Under \$50,000		13,231	2,247	170	1,961,886	75,288	1,930,163		1,930,163
\$100,000 under \$200,000. \$200,000 under \$500,000.		15,289 3,633			2,919,260 1,294,434		2,885,196		2,885,196 1,276,742
\$500,000 under \$1,000,000. \$1,000,000 or more.	48,075 162,022	393 103	1,051 613	2,674 5,951	311,613 248,104		306,862 243,873		306,871 243,873

A romating registrative, equals requise tax, if maximum alternative returns, equals alternative tax.

Sinceme tax before excending tax temperature tax.

The meaning to before maximum tax temperatures tax after maximum tax.

TALL maximum alternative returns.

Taking the alternative returns.

Taking the alternative returns are returned to the alternative empuration method in casimum alternative returns.

Taking the alternative and the same alternative empuration method in casimum alternative returns.

Table 3.5 — Income, Tax, and Tax Savings of Taxpayers Using Alternative Tax Computation Only, by Size of Adjusted Gross Income 1

[All figures are estimates based on samples--money amounts are in thousands of dollars]

	Number of	Adjusted gross income		s and wages ross)	Sales capital a net gain le	ssets	Taxable	Income Subject	Income tax before alternative
Size of adjusted gross income	returns	less deficit	Number of returns	Amount	Number of returns	Amount	income	to tax	tax?
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns, total	43,076	5,877.684	29,440	1,108,395	43,076	441, 177	4,:47,281	4,647,699	2,334,170
Under \$20,000 \$20,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000	} 25,000 13,131 3,927	1,923,792 1,736,527 1,141,102	{ (*) 16.872 9,227 2,554	(*) 591,471 333,847 128,985	25,000 13,131 3,927	187,694 264,212 214,395	1,589,876 1,369,400 865,945	1,589,876 1,369,400 866,080	632,639 649,008 503,856 237,083
\$500,000 under \$1,000,000, \$1,000,000 or more,	726 292		515 197	36,723 16,724	726 292	129,039 196,237	3n6,201 455,859	366,259 456,084	311,584
Taxable returns total	43,070	-	29,437	1,108,393	43,070	991,556	4,646,922	4,647,340	2,334,036
\$50,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	24,997 13,128 3,927 726 292	1,923,528 1,736,627 1,141,102 489,930 586,233	16,872 9,224 2,554 515 197	591,471 333,845 128,985 36,723 16,724	24,997 13,128 3,927 726 292	187,689 264,196 214,395 129,039 196,237	1,369,682 1,369,235 865,945 366,201 455,859	1,589,682 1,369,235 866,080 366,259 456,084	632,564 648,949 503,856 237,083 311,584
	Income tax	Tax siving#			Income tax aft	er redits	Total inc	ome tax	
Size of adjusted gross income	after alternative tax3	due to alternative tax4	Average tax savings (dollars)	lncome tax before credits	Number of returns	Amount	Number of returns	Amount	
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
All returns, total	2,286,136	48,133	1,117	2,286,291	43,069	2,257,545	43,070	2,262,462	
Under \$20,000	624,749	7,889	316	624,761	24,997	617,647	24,997	617,647	
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	632,337 491,144 231,726 306,180	5,358	1,270 3,237 7,380 18,832	632,398 491,187 231,753 306,192	13,128 3,926 726 292	624,084 485,196 228,720 301,898	13,128 3,927 726 292	624,346 486,008 229,783 304,675	
Taxable returns, total	2,286,003	48,133	1,118	2,286,158	43,069	2,257,545	43,070	2,262,462	
Under \$20,000 \$20,000 under \$50,000 \$50,000 under \$50,000 \$100,000 under \$200,000 \$200,000 under \$200,000 \$500,000 under \$50,000 \$500,000 under \$1,000,000 \$1,000,000 or more	} 624,675 632,278 491,144 231,726 306,180	16,675 12,712 5,358	- 316 1,270 3,237 7,380 18.832	624,687 632,339 491,187 231,753 306,192	24,997 13,128 3,926 726 292	617,647 624,084 485,196 228,720 301,898	24,997 13,128 3,927 726 292	617,647 624,346 486,008 229,783 304,675	

^(*) Estimate is not shown separately because of the small number of returns on which it was based. However, the data are included in the appropriate totals.

1 Does not include maximum/alternative returns.

2 Tax computed under regular computation method.

3 Income tax before credit less tax from special income averaging.

4 Income tax before credit less tax from special income averaging.

8 Income tax before alternative tax less income tax after alternative tax, limited to zero on a return-by-return basis.

NOTE: Detail may not add to total because of rounding.

Individual Returns/1974 • Tax Computation and Tax Rates Table 3.6 —Returns With Maximum Tax on Earned Income: Adjusted Grass Income, Earned Net Income, Taxable Income, and Income Tax Before Credits by Size of Taxable Income

[All figures are estimates based on samples--money amounts are in thousands of dellar [\$38,000 under \$52,000 s52,000 under \$70,000 \$70,000 under \$100,000 under \$200,000 \$200,000 or more Amonut Number of Number of Number of Number of Number of returns Amount Amount Amount Amount Amount returns returns returns (8) (2) All Returns 55,341 55,341 19,989 55,341 55,341 5,599,070 5,518,115 299,601 5,218,513 38,184 38,184 12,101 5,953,303 5,347,335 218,583 5,128,752 7,933 7,933 2,081 262,917 280,948 24,841 256,107 207,621 3,312,563 3,524,034 148,579 18,322,011 168,579 17,056,077 53,954 875,921 148,579 16,180,158 Adjusted gross income less deficit..... 4,449 42.672 18,618 42,672 2,385,647 100,367 2,285,280 4,449 1,165 232,528 16,180,158 15,205,344 Taxable income..... Earned taxable income: 12,909,673 7,541,392 5,368,281 193,728 169,062 24,666 55,341 55,341 55,341 4,145,165 2,837,328 1,307,837 2,513,103 2,173,276 38,184 48,184 7,933 | 1,869,163 7,933 | 405,110 Total...
Subject to regular rates...
Subject to maximum tax rate on earned income..... 7.933 1,464,053 2,231,899 46,329 435,681 33,344 828,652 7,193 898,224 Total..... 121,228 2,295,671 3,354 13,893 31,008 119,220 1,667 1,467 32,458 32,077 10,643 5,0+2 7,806 422,834 381,528 54,153 23,716 7,668 797,268 752,987 75,666 58,915 1,918 837,391 867,609 30,615 227 Tax preference offset 6,449 117,387 115,211 33,241 (*) 13,782 13,180 (*) 2,500 45,080 44,009 12,515 3,561 2,214 Capital gains offset.
Uncarned taxable income.
Subject to regular rates.
Subject to capital gains rates. 2,186,653 2,118,842 115,378 103,539 3,354 29,588 28,794 3,313 6,954 15,681 Income tax before credits: 1,883,690 38.184 2.304.727 7,933 1,484,241 Generated at all rates.
Generated at regular rates:
Total.
On carned taxable income. 148,579 6,739,201 78,441 42,672 4,449 55,341 55,341 44,009 12,515 55,341 7,933 7,933 7,018 2,739 7,933 810,585 754,284 56,301 7,839 169,903 3,967,517 2,617,349 1,350,168 88,497 1,202,957 38,184 1,151,153 148.579 4,449 4,449 3,313 (*) 65,765 42.672 58,249 7,515 (*) 12,332 42,672 28,794 6,954 42,672 985,042 217,915 27,074 38,184 32,077 10,643 38,184 679,169 471,985 37,830 1,115,940 140,605 596,452 15,307 732,025 2,684,104 4,449 653,904 148,579 Joint Retuins of Husbands and Wives and Returns of Surviving Spouses 36,116 36,116 11,540 36,116 36,116 135,385 16,964,600 135,385 15,797,392 50,074 795,790 135,385 15,001,603 135,385 14,084,458 5,628,674 5,060,940 197,722 39,410 3,073,240 52,455 5,298,257 Adjusted cross income less deficit...... Reguest prose income

Beductions from earned income

Earned net income.

Taxable income. 39,410 17,407 39,410 39,410 52,455 19,177 52,455 52,455 7,404 1,950 7,404 2,205,012 91,104 2,113,909 3,287,6h3 221,282 5,243,776 285,682 4,958,094 4,337,856 Earned taxable income: 135,385 | 11,476,367 135,385 | 7,040,020 135,385 | 4,936,347 39,410 2,338,159 52,455 36.116 3.970.372 7,404 1.731.343 39,410 39,410 1,346,335 2,092,340 Other taxable income: Total
Tax presentes offset
Capital gains offset.
Unearned taxable income
Subject to regular rates
Subject to capital gains rates 31,551 1,509 1,371 30,727 30,376 6,732 1,144 214 6,463 110.553 2 108 091 28,308 100,242 43.962 401.362 771.348 835,139 3,238 5,955 106,911 105,906 21,041 7,527 742,779 55,130 1,867 778,142 806,171 80, 917 19,516 2,007,657 1,948,875 502 1,966 26,989 26,342 2,686 97,275 2,404 42,732 41,723 389,460 352,409 700,611 89,684 30,563 159,216 6.082 10,065 70,737 2,582 28,967 Income tax before credits: 135,385 6,228,920 39,410 909,161 52,455 1,775,064 36.116 2,169,837 1,374,859 Generated at all rates..... Generated at regular rates: 135,385 135,385 105,006 30,563 135,385 52,455 36,116 ь87.360 On earned taxable income..... 3.682.026 39,410 759.685 1,146,449 1.088.531 7.404

39,410 26,342 6,082 39,410

711,745 47,941 5,278 144,410

52,455 41,723 11,834 52,455

947,337 199,112 24,474 604,403

36,116 30,376 10,065 36,116

652,255 436,276 35,366 1,046,161

7,404 6,565 2,582 7,404

133,716 553,644 14,483 673,166

2,445,053 1,236,973 79,601 2,468,140

Footnotes at end or table.

On other taxable income.

Generated at capital gains rate...

Generated at maximum tax rate on earned income.....

Table 3.6 —Returns With Maximum Tax on Earned Income: Adjusted Gross Income, Earned Net Income, Toxable Income, and Income Tax Before Credits by Size of Taxable Income-Cantinued

[Al] figures are estimates based on samples--money amounts are in thousands of dollars]

	Tot	al				S	ize of taxab	le income				
			\$38,000 und	er \$52,000	\$52,000 unde	r \$70,000	\$70,000 und	er \$100,000	\$100,000 un	der \$200,000	\$200,000	or more
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	14)	(5)	(6)	(7)	(8)	(4)	(10)	(11)	(12)
Returns of Heads of Households												
Adjusted gross income less deficit	2,713	306,593	8 30	52,976	646	48,781	594	62,430	523	83,150	120	59,256
Earned income	2,713	303,038	830	54,840	646	47,471	594	61,974	523	80,258	120	58,49
Deductions from earned income	970 2,713	18,542 284,496	251 830	1,388	241 646	1,471	246 594	3,474 58,500	188 523	5,95n 74,302	120	6,25 52,24
Taxable income	2,713	244,451		38,920	h46	37,294	594	51,267		68,906	120	48,06
Earned taxable income:												
Total	2,713	218,876	830	37,776	646	34,411	594	46,634	523	60,526	120	39.52
Subject to regular rates	2,713	103,094		11,540	646	24,548	594	22,572	523	19,874	120	4,56
Subject to maximum tax rate on earned income	2,713	115,782	830	6,236	646	9,863	594	24,062	523	40,652	120	34,96
Other taxable income:												
Total	2,052	25,575		1,144	469	2,882	443	4,633	456	8,380	86	8,53
Tax preference offset	78 109	1,260	-		(*)	(*)	(*)	(*)	(*)	(*) (*)	(*)	(*)
Unearned taxable income	2,013	23,891	598	1,144	453	2,717	443	4,118	442	7,899	77	8,01
Subject to regular rates	1,967	22,719	598	961	422	2,617	443	3,769	424	7,277	80	8,09
Subject to capital gains rates	529	2,956	(*)	(*)	(+)	(*)	(*)	(+)	134	1,103	42	44
Income tax before credits;												
Generated at all rates	2,713	107,211	830	13,884	646	14,471	59↔	22,040	523	32,083	120	24,73
Total	2.713	47.862	830	10,674	646	9,408	594	9,562	523	11,192	120	7,02
On earned taxable income	2,713	33,207		10,159	646	7,907	594	7,271	523	6,402	120	1,46
On other taxable income	1,967	14,655		515	422	1,501	443	2,291		4,790	80	5,55
Generated at capital gains rate	529 2,713	1,428 57,890		(*) 3,118	(×) 646	(*) 4,932	(*)	(*) 12,031	134 523	552 20,326	42 120	22 17,48
Generated at maximum tax rate on earned income	2,/13	37,070	630	3,110	040	4,532	334	12,031	,,,,	20,320	120	17,46
Returns of Single Persons												
Adjusted gross income less deficit	10,481	1,050,818	3,619	209,941	2,616	190,542	2,292	233,383	1,545	241,479	409	175,47
Earned income	10,481	955,648		226,107	2,616	188,899	2,292	212,364	1,545	206,136	409	122,14
Deductions from earned income	2,910 10,481	61,589 894,059		23,453	970 2,616	9,774 179,125	566 2,292	10,445 201,919	373 1,545	14,905 191,232	87 409	3,01 119,12
Taxable income	10,481	876,435		168,701	2,616	156,628	2,292	191,722	1,545	206,542	409	152,84
Earned taxable income:									!			
Total	10,481	714,430	3,619	155,952	2,616	140,533	2,292	162,036	1,545	157,617	409	98,29
Subject to regular rates	10,481	398.278		137,522	2,616	99,408	2,292	87,096	1,545	58,710	409	15,54
Subject to maximum tax rate on earned income	10,481	316,152	3,619	18,430	2,616	41,125	2,292	74,940	1,545	98,907	409	82,74
Other taxable income:												
Total	8,623	162,005	2,756	12,749	2,231	16,096	1,924	29,686	1,337	48,924	375 53	54,55
Tax preference offset	214 385	5,777 1,124	(*)	(*)	201	710	(*)	(*)	(*)	2,261	(*)	3,28
Unearned taxable income	8,463	155,105		12,638	2,146	15,386	1,905	29,255	1,289	46,590	367	51,23
Subject to regular rates	8,238	147,248	2,715	12,219	2,030	11,237	1,843	25,350	1,277	45,099	373	53,34
Subject to capital gains rates	2,149	14,757	(*)	(*)	752	4,858	602	4,336	444	3,825	115	1,20
Income tax before credits:												
Generated at all rates	10,481	403,070	3,619	64,557	2,616	64,471	2,292	86,586	1,545	102,806	409	84,65
Total	10,481	237,629	3,619	55,090	2,616	41,492	2,292	46,947	1,545	51,430	409	42,66
On earned taxable income	10,481	139,089	3,619	48,090	2,616	34,632	2,292	30,434	1,545	20,512	409	5,42
On other taxable income	8,238	98,540		7,000	2,030	6,860	1,843	16,512	1,277	30,918	373	37,25
Generated at capital gains rate	2,149 10,481	7,378	(*) 3,619	(*) 9,214	752 2,616	2,429	2,292	2,168 37,470	1,545	1,913	115	60 41,37
Generated at maximum tax rate on carned income	10,481	230,074	3,014	2,214	2,010	20,502	.,.,.	3, , 4, 10	.,,,,,	1	709	71,5

^(*) Estimate is not shown deparately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals. Excludes tax from special income averaging NOTE: Detail may not add to rotal because of rounding.

Table 3.7 —Returns With Net Gain From Sales of Capital Assets and With Regular Tax Camputation or Alternative Tax Camputation: Gains and Losses by Type, by Size of Adjusted Gross Incame

				Returns	with repu	lar tax	отрыса	tlen rit	ter only		
						Shot	t - t - rm	capital	gains and	1 1,611	
Size of adjusted gross i	ni eme	Number of returns	Net . Irm	sales	Capital		Not Cat	e qeltal lur - ari	l gain radveri	Het apita Calter in	
			395	ets	Number of returns	Amous		er ut erns		omber - t = returns	Amount
	1	(1)	+ (2)		+ (3)	T (+1	+ (5		(6)	(7)	18
letal.	F		+		+		+	188, Kd	019.118	-	
		4,545,154		,⊶24,8h5		1 139.			,	124,812	1.194.80
Under \$5,000. \$5,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$20,000.		344,800 931,484 861,644 545,000 444,598	1 1	.295,437 ,201,475 ,278,404 ,328,336 ,878,294	\$ 5.76 2.01	4 1.1	23 1 .	1,,099 27,008 42,131 47, 80 38,958	11, 46" (26, 658) 30, 696 59, 839 59, 698	11,565 9,955 15,960 16,953	10,40 10,71 39,78 63,31
25,000 under \$10,000		161,78.		Bn4.717	3,38			26,128	27,207	16,847	15,H4
\$30,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$200,000. \$500,000 under \$500,000. \$1,000,000 or more.		497,336 196,686 28,331 6,321 847 417	1	,124,404 ,754,441 979,944 747,322 353,887 517,104	4,13 85 28	8 27,3 0 14,5 1 10,4 8 5,1	63 72 77 00	47,922 20,210 3,767 891 137 66	110,673 100,051 48,724 21,783 8,54h 13,882	29,140 17,911 4,529 1,554 280 118	436,65 116,00 165,17 147,10 80,27 109,47
				Returns	with regul	ar tax c	omputat	ion rate	es onlyC	ontinued	
			Long-t	erm capi	tal gains	and loss	es.		- 1		
Size of adjusted gross in	come	(apita) - artvov	loss	Net c	apital gai r carryove	n h	et capí	tal loss	in -borr	g+term cap: excess of a -term capin	inv
		Number of returns	Amount	Number return			mber of eturns	Amount	Number retur		nount
		(9)	(10)	(11)	(12)	(13)	(14)	(15)		(16)
Total		49,876	191,897	4,406,	934 25,13	5.h59	24,9nb	54,67	79 4.4	06,928	23,940,85
Under \$5,000 \$5,000 under \$10,000		(*) 2,888	(*) 1,455	344. 925,	940 57 638 2,37	0,020	(*)	1.4	- 3 , 9	44,990 25,638	569,13 2,361,05
\$10,000 under \$15,000 \$15,000 under \$20,000		n,551 3,164,	12,089		324 2,50	7,696 E	4,823	2,83	35 1 8 7	38,324 18,785	2,49h,98 2,361,30
\$20,000 under \$25,000. 25,000 under \$30,000.		7,457 6,199	28,980 15,462	531,	909 2,10 432 1,69	5,962 7,076	3,342 1,713		14 1	31,404 48,432	2,042 64 1,681,23
\$30,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000		11,707 9,212 1,738 476	29,439 63,899 17,438 8,794	189, 26,	223 3,45 773 2,03	2,919 h,657 6,782 5,711	8,081 3,746 639 211	15,93	33 1 8n	75,745 89,223 26,767 6,000	4,056,28 3,340,64 1,871,61 1,458,60
\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more		101	3,235		811 77	4,745	24 10	1,89	J.7	811 304	694,47 1,006,87
			Re	turns wi	th regular	tax iii	putatio	n rates	onlyCon	tinued	
Size of adjusted gross in	COMP		e subjec o tax		ump-sum di not incl djusted gr	uded in		Income before i			nal tax tax rences
		Number of returns			umber of returns	Amoust		ber of turns	Amount	Number of returns	Amount
		an.	- 11	5.)	(19)	(20)		211	(22)	(23)	(24)
Total			9 63,20		17,863	8,1			1h, 482, h7		99,33
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000		. 349,80 . 937,48 . 861,64	9 3,40 4 6,61	4,964 7,537 2,557	9,719	(*)	48 1 8	49,800 37,489 61,644	55,17 565,89 1,200,30	2 66 1 69	(*) 30 57
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000.		745,00 549,59 3h1.78	7 8.630 8 8.66	0.166 4.645 9.864	(*)	(*)	5 3	45,1107 49,598 61,782	1,614,42 1,614,42	4 183 0 166	73 82 56
\$30,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$500,000.		497,33 198,68 28,43 1 6,33	h 9,55 2 2,71	7.642 2.721 7.693 1.811	2,997 803 141	<	74 1	97,336 96,686 28,332 6,321	1,678,57 3,301,03 1,240,17 728,02	8 4,100 6 3,796	4,67 14,07 19,29 23,09
\$500,000 under \$1,000,000. \$1,000,000 or mere.		84	7 38	8,236 8,410	7 5		10	847 317	246,19 337,82	2 491	14,36

Funtnotes at end of table.

Toble 3.7 —Returns With Net Gain From Sales of Copital Assets and With Regular Tax Computation or Alternative Tax Computation: Goins and Losses by Type, by Size of Adjusted Gross Income—Continued

				Returns	with alter	native tax	computat	ı ın ²		
					Sho	rt-term	upital gai	ns and los	ises	
Size of idjusted gross income		mber of	Net gain from sales		utal loss rryover		t capital ter carry		Het capi (after ca	
		eturns	of capital assets	Number return			urns	Amount	Number of returns	Amoun
		(25)	(26)	(27)	(28)	(.3	9.1	(30)	(31)	(32)
Total		76,317	1,219,114	1,6	12,	300	6,043	21,679	10,298	84,3
Under \$5,000		-	-		-	-	-	-	-	
[5,990 under \$10,000 \$10,300 under \$15,000		-	_		-		-	-	_	
815,000 under \$20,000		-	-		-	-	-	-	- 1	
\$25,000 under \$30,00H		-	-		-	-	-	-	_	
\$30,000 under \$50,000		38,766	224,344	1	- 2.	- (*		(*)	- 102	
\$100,000 under \$200,000		28,467	375, Mn5	7	9h 3.	871	2,743	6,977 8,541	3,493 4,765	8,4 33,5
\$200,000 under \$500,000		1,120	270,938 141,797			419	139	2,110	1,618	20,1
51,000,000 or more		345	206,170			903	61	1,517	113	3,7
		•	R _v -t	urns with	alternativ	e tax comp	utation2-	Continued		
	_			Long	-term capit	al gains a	nd losses			
	Capir	al less			om certain	Nest	lung-tor	a cantral	gain in exc	- 205
		vover			distribu- ment sales				apital loss	
Size of adjusted gross income					Net lone-			Amount s	ubject to	tax at
	Number o		Number of returns	Amount	term gain (after	Total	Amount .		-	r rates ⁴
					rarrynver.		excluded	50 per- cent rat	e Number of	
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(a(l)	(41)	(42)
Total	1,98	4 30,30	5 1,329	207,15	0 2,475,222	2,390,870	1.145,439	h72,55	2 9,626	522,8
Inder \$5,000		-				-	-			1
10,000 under \$15,000		-	-			-				
15,000 under \$20,000		_				_				
25,000 under \$30,000.		-	-			-	-		-	
30,000 under \$50,000	1,78	u	- (*)	(*)	443,721	434,729	217,364	204,28	7 1 1,551	13,0
100,000 under \$200,000	1,60	8 11,02	5 1	60,75	768,166	734,hu8	367,32	282,b4	2 4,598	84.h
200,000 under \$500,000	48 7			50,609 41,32		532,814	266,407 139,687			148,6
1,000,000 or more	2	9 1,22	7 3.2	52.nh		409,30h				172,2
			Res	urns with	alternative	F 43 . 1289	115 463.412	Lontinued		
		_			capital ga					
		Incom	subject to		Lump-sum d	1				
Size of adjusted gross income	Taxable		At		tions not in adjusted	included	Income		Additional	
11	Income	A+ remular	maximum	At capital	in adjuste		betore cr	e4112	tax prefe	, ences
		rutes	rate on earned income	gains tax rate	Number of returns	Amount	Number of	Amount	Number of	Amount
	(431	(44)	(45)	(4h)	(47)	(48)	(49)	+50)	(SI)	(52)
Total	8,541,920	6,584,707	1,285,080	672.552	367	1,010	76.317	4,082,004	463	4,9.
nder \$5,000 5,000 under \$10,000	-	-	- }		-	Į.	-	-	-	
10,000 under \$15,000	-	-	-	-	-	-	-	-	_	
15,000 under \$20,000. 20,000 under \$25,000.	_	-	-	-	-	1	-	_	_	
25,000 under \$30,000	-	-	~	-	-	-	-	-	-	
30,000 under \$50,000. 50,000 under \$100,000,	2,537,213	2,183,841	1 1.9,085	204,287	- 1	-	1 38.766	495,379	1	(*)
59,000 under \$100,000,					111 100	750	11	1,397,124		(*)
100,000 daget 3200,000,	3,084,253	2,222,812	578,800	282,642	.,		1 50'401		154	
200,000 under \$500,000.	1,705,546	1,213,071 455,679	374,882 93,287	117,728 35,536	51	167	7,5m9 1,120	723,767 357,155	134	81

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Table 3.8 - All Returns: Adjusted Gross Income and Total Income Tax by Size of Adjusted Gross Income and Total Income Tax

[All figures are estimates based on samples - money amounts are in thousands of dollars]

Column	!	2 8 X	1	174	891	(24	358	354	151	24 H		divid				ns/197		вх С 	om	putatio चु ै		nd i	Tax R ≾ ≓	lates								8		11
The contract based on a section of the contract of the contr		Additional tax for tax preferences	(10)	142.5													17,357 1,420 1,545 122,033			Addition tax for	preferen	(22)		-						-				20 00 0
Column C		Total income tax ²	(6)	123.607.102	15,868	1,552	67h,923 1,340,224	1,821,211	2,332,525	3, 241, 367	3,743,099	4,735,710	22,072,128	9,745,424	12,232,077	7,135,70 3,049,255 449,7 1,050,553	2,254,453 13,710,473 21,508,538 85,133,137			Total	f dX 3	(21)	562,939	1,21	43,987	59,272 28,464 20,010	4, 374	3,168 1,68 2,19	910	35.52	25.	31		424,178
Column C	1 2		(8)	380.384.457	-215,077	199,281	13.292,372	23, 379, 100	26,973,745 29,234,524	32,243,025 34,918,432	35,124,193	38,693,891 41,481,534 30,886,133	1-3,154,844	109,404, 355 61,140,463	46,098,154	17,583,713 7,473,312 2,043,394 2,145,765	41, 76,029 145,750,831 193,025,159 498,892,435		\$100 under	Adjusted gross income less	deficit	(20)	16,056,44	18,745	5,134,509	2,173,031	384,579	219,80r 130,5/4 1/4,584	72,738	105,464	46,160			9,898,570
Mainteen Mainteen	% Set	Number of returns	(2)	67. 334. 7n7	1,957	122,108	3,781,107	4,263,570	4,148,755	3,748,731	3,347,018	3,097,293	10,045,570	2,254,047	198,764	134,542 2n,646 3,158 1,084	11, 720, 232 19, 786, 620 15, 565, 533 20, 260, 382			7. mber of	returns	191	3,755,303	10,184	1,523,341	400,968 193,413 125,883	40,878	21,312	5,406	4,017	1,445	7.	1 1	2,864,896
Number Part	ith me tax	Adjusted gross income less deficit	(9)	25 138 799	-5,064,855	8,183,215	3,548,160	1,844,861	1,294,620	720,040	380,784	173,461	429,161	162,475	176,915	45,894 57,486 24,480 27,352	17,053,685 5,207,490 1,240,777			Additional	preferinces	(18)	: 0			* . *	4 ->			1 1			, (
Color Colo		Number of returns	(5)	14 005 423	543,842	5,507,717	1,022,153	339,615	200,780	84,164 52,383	36,289	20,158	25,517	12,290	2,557	722 195 36 12	15,046,441 797,997 104,725 56 260	income tax	\$100	Total		(17)	157,218	3,819	26,323	5,068 6,720 4,765	1,436	300 598 457	171	270		£ £	5	133,128
Adjusted State			(5)	14.9 574	15,868	124	368	354	151 283	584 249	300	205	1,874	1,735	8,105 17,948	23,521 27,007 16,868 23,499	17,357	ot total	\$50	Adjusted gross income	deficit	(19)	7,883,013	98,180	1,245,828	591,929 582,781 477,429	157,291	47,724	37,084	16,117	39,776	(*) E	*	5,504,091
State estimates one amples State	tns	otal come ax		001 100	15,868	6,562	214,879 676,923	1,340,224	2,332,525	3,241,367	3,743,099	4,283,017	22,072,128	15,819,546	15,038,646	5,135,707 3,089,355 949,671	2,254,953				returns	(15)	2,138,319	55,219	362,201	107,825 90,700 63,875	18,553	4,505 8,841 7,366	2,650	3,400	1,195	*	(*)	1,811,041
State estimates one on supress of superson sup	All retu		(2)		-5,279,932	3,047,178	12,835,213	22,944,228	28, 270, 365	32,963,065 35,412,258	35,504,97h	38,944,518 41,554,995	39.822,608	104,667,2h1 h1,359,301	80,081,851	17,674,667 7,530,77÷ 2,116,244	58,769,715 152,018,321 194,265,937			Additional	preferences	(14)	**		1 1	4 3 4					, , ,	,		
Adjusted Adjusted Adjusted Adjusted Adjusted Adjusted Records 1,000		Number of returns	6		545,749	5,519,775	5,182,340	5,082,130	4,344,535	3,882,845	3,383,307	3,117,451	2,746,805	4,944,795	2,173,868	135,304 26,842 3.194	26,766,673 20,586,617 15,670,258	710,011,02		Total		(13)	58,798	1,664	10,207	3,338	601	174	25.5	65	54		*	51,256
Size of adjusted gross fraces 1		-																	S moder	Adjusted gross	less	(12)	5,196,262			753,269 446,640 275,990	216,269	95,864	58,495	71,646	98,414	÷ <u> </u>	1 1	5,778,175
Tree of adjusted gross income Size of adjusted gross incom																					Number of returns	(11)										ċ	T T	2,162,557
Time company Size of adjusted gross 1		וז כ שמים																		1														
Tree company Tree		ze of adjusted gross i																		Mary and the second of the		War and the second												
Total Tota		31.				gross income	\$3,000 \$4,000	\$5,000	\$2,000	58,000 54,000	\$11,000	er 512,000	er 315,000	er \$25,000	er \$50,000	der \$200,000 der \$500,000 der \$1,000,000	or mor. er \$5,000 000 under \$10,000 ,000 under \$15,000	,000 or more		***************************************				,000 ,000 ,52,000	r \$4,000 r \$4,000	rr \$5,000	1 \$9,000 1 \$9,000	ler \$11,000	Jer \$14,000	der \$15,000	der \$25,000 ter \$30,000	der \$100,000	\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000	Returns under \$5,000

Toble 3.8 — All Returns: Adjusted Gross Income and Total Income Tax by Size of Adjusted Gross Income and Total Income Tax—Continued

									Indi	ividu	Jal R	etur	ns/197	4 • Ta	x Co	om	putation	and	Tax	Rat	es									
		Additional tax for tax	preferences (34)	53	43					1 1	1 60 1	£		. 43	2		Additional tax for tax	(95)	61	(*)	• • •			,		• 1	1 (())	(*
	r 550t	Total	(33)	1,492,356	43	8,523	578,751	212,467 185,507 88,911	34,441	3,447	4,764	259	£££	587,317 829,818 59,413		\$800	Total Income		1,756,444	€	1 1 4		33,719 546,194 300,083	221,998	175,267 99,588 40,636	36,750	16.950	777	£.£	(*) 1,368,047 369,749 18,644
	\$400 under	Adjusted gross income less	(32)	20,789,825	-5,418	78,812	6,206,001	3,036,751	802,085 494,355	195,328	174,798	24,441	* * *	6,278,895 12,525,490 1,744,354 241,086		\$700 under	Adjusted gross troome lucome less deficit	(77)	19,809,442	€			261,438 4,657,846 3.013,302	2,784,957	2,431,077 1,526,595 672,170	337,222	382,909	37,060	££	(*) 13,729,587 5,628,373 453,015
		Number	(31)	3,330,500	104	20,434	590,877	468,809 413,121 195,957	75,620	7,544	10,569	104	€€€	1,334,252 1,829,865 153,447 12,936			Number of returns	(43)	2,347,823	*)			45,652 732,100 402,523 356,336	295,059	232,313 132,342 53,891	23,233	1,100	1,061	€€	(*) 1,831,670 491,019 25,067
1		Additional tax for tax	(30)	20	14						1 1		() () () () () () () () () ()	14	pa		Additional fax for tax preferences	(42)	41	(*)	7 1 1			1				4	1 1 4 1	*
ars]	er \$400	Total income	(29)	1,069,865	14	24,121	216,489	77,240	16,691	3,895	3.241	263	21	484,855 543,630 31,228 4,154	r ax	\$700	Total income tax l		1,697,106	(+)	1 1 1	(*)	351,965 233,798 197,154	147,802	73,888	19,168	11,648	332	€€€	1,453,311 230,127 12,891
Size of total income taxe— Surfamen	\$300 under	Adjusted gross income less deficit	(28)	17,672,094	-5,550	(*) 248,194		1,665,928	490,165 325,859	146,569	151,014	20,317 9,980 16,257	9,983	6,001,898 10,227,112 1,205,171 237,913	o	\$600 under	Adjusted gross income less defacat	(07)	19,939,579	(*)	, , ,	(*)	2,678,998 2,572,871	2,145,302	1,278,805	254,779	291,923	17,490	€€€	15,542,203 4,054,925 341,329
Siz		Number of returns	(27)	3.057,586	0, '	(*) 69,523 1.325.184	615,963	223,390 168,236 102,185	46,435 28,222 31,403	11,008	9,140	25h 25h 25h	65	1,398,030 1,543,151 104,572 11,833	Size		Number of returns	(36)	2,618,133	·		(*)	535, 196 535, 196 356, 717 303, 330	227,795	113,450	17,506	17,868	522	€€€	1,167 2,243,224 353,950 19,792
		Additional tax for tax preferences	(26)	17	3 ' '	1 1 4		1 1 4	< 1		1	1 1 1	* T * T	17 7 1			Additional tax for tax preferences	(38)	88	€€	1) 1	1 4		1 1			161	- 5	€	: . 6
	er \$300	Total income tax ¹	(25)	824,705	1	9,209 363,798 146,599	111,279	42,950 26,625 13,372	11,061	2,371	816	410	€€€	519,617 275,917 25,040 2,132		r \$600	Total income tax1	(37)	1,590,757	€ €	- (*)	31,568	292,666 221,630 188,893	111,337	45,037	6,876	1,369	904	€€€	31,632 1,408,965 140,128 10,034
	\$200 under	Adjusted gross income less deficit	(57)	16.750,225		112.536 5.357,563 2.702,150	2,469,067	1,270,579 873,857 481,997	478,942 354,453 165,547	129,917	23,117	54,634 20,142	€€€	ж.1ь7,999 7,189,403 1,171,431 221,391		\$500 under	Adjusted gross income less deficit	(36)	20,625,105	€ €	(*)	5.834.930	3,437,124 3,034,759 2,876,293	1,916,140	947,376 445,688 246,688	178,179	53,986	25,00t	888	267,896 17,099,246 2,921,077 337,885
		Number of returns	(23)	3,305,484	, ,	40,449 1,450,253 598,851	453,341	170,684 103,612 51,579	45,857 31,055 13,359	9,547	3,161	1,442	£ € €	2,089,593 1,102,589 102,792 8,409			Number of returns	(35)	2,899,501	€ €	(*)	51,090,1	531,633 404,757 340,589	202,135	82,419 36,018 18,096	12,242	2,401	743	€€€	57,130 2,569,833 254,573 17,965
. All the state of		Street adjusted gross favour			\$1 under \$1,000 \$1,000 under \$2,000				\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000	\$15,000 under \$14,000	\$15,000 under \$20,000 \$20,000 under \$25,000 \$2,000 under \$20,000		\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	Returns under 55,000 Returns 55,000 under 510,000 Returns 510,000 under 515,000 Returns 515,000 ur more			Size of adjusted gross income		Total	\$1 under \$1,000.	\$2,000 under \$3,000 \$3,000 under \$4,000 \$3,000 under \$4,000	\$5,000 under \$6,000	55.000 under \$7,000 57.000 under \$8,000 59.000 under \$9,000 59.000 under \$10 and	\$10,000 under \$11,000	911,000 under \$12,000 \$12,000 under \$12,000 \$13,000 under \$14,000	\$14,000 under \$15.000 \$15,000 under \$20,000	\$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$30,000	\$50,000 under \$100,000	a Judy, Judy under 2300, Judy 2500, 1000 under 5300, 000 510, 000 under 51, 000, 000	Returns under \$5,000 Returns \$3,000 under \$10,000 Returns \$10,000 under \$15,000 Returns \$11,000 or more

Individual Returns/1974 •	•	Tax Computation and Tax Rates
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Table 3.8 - All Returns: Adjusted Gross Income and Total Income Tax by Size of Adjusted Gross Income and Total Income Tox-Continued All figures are estimates based on samples -- money amounts are in thousands of dollars]

							Size	Size of total income tax	e tax - Catimue	64			050	
Column C				0	er \$900			\$900 under	\$1,000			under	\$1,600	
Column C	of adjusted	gross income	Number of returns	Adjusted gross income less deficit	Total income tax1	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income tax1	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit		Additional tax for tax preferences
The control of the			(47)	(48)	(67)	(30)	(51)	(52)	(53)	(54)	(55)	(95)	(57)	(58)
Column				22,859,551	2,173,955	57	2,397,764	23,147,030	2,274,952	97	5,825,071	62,428.453	4,528,347	132
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,						£ £		*	() · · · · · · · · · · · · · · · · · ·		-7	-2,994		
11 11 11 11 11 11 11 1				4000	(*) 609,404 295,063 365,262 337,7633	(40 ' 1)	6 42,313 6 685,112 3 87,926 3 8 3,320	288,584 5,020,562 3,117,853 3,434,243	39,295 650,121 349,738 344,405	12	, +1 , 669.087 1,066.263 823.049	5,180,496 5,981,057 6,981,057	(*) 703,40h 1,218,516 904,73	,
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,				1 701 64	186,104 170,926 100,899 92,053	1 1 1 1 1	329,866 234,436 162,145 103,813 53,346	3,434,561 2,690,639 2,030,483 1,344,744	312,503 222,324 154,143 98,954 50,758	1 8 9 1 1	861,087 797,352 755,439 413,009 204,523	4,237,493 4,157,555 8,183,443 5,562,635 2,456,304	992,161 847,898 45,872 472,541 234,261	eri i
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,					23,507 1,283 1,346 263	, , , e	50, 630 3, 683 9, 683 4,34	927,328 99.1b 24,183 19.513	48,010 3,334 85	1001	290,532 13,472 2,595 1,401	4,773,181 240,414 73,431 121,351 25,333	331,004 15,22: 3,013 4,130	18 E + 1 1
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,				111		€€	50	20	(*)	16.6	F .		•	<u>0</u>
1,10,10 1,10				14	32 1,608,104 539,386 26,431		1,458,671 883,606 55,473	11,866,292 10,328,563 953,424	1,383,561 838,732 52,646		52 2,552,465 2,951,410 310,644	22,033,824 35,097,888 5,299,744	2, 431, 467	es un
1,244 1,12				\$1,250	la l		Size	of total					2.000	
5,004,311 22,22,000 1,13,73 556 4,228,031 5,728,130 1,031,044 1,130,044	of adjustin	d pross income	rumber of returns		Total income Laxl	Additional tax for tax preferences	Number of returns	Adjusted gross income less deficit	Total income taxl	Additional tax for tax preferences	Number of returns	Adjusted gross in: whe less delicit		Addirional tar for tix preferences
3,004,311 1,1002 289 4,228,033 51,738,126 1,10 1,23,124 1,13,234 1,			1851	(09)	(61)	(62)	(63)	(44)	(45)	(901	(67)	198)	(60.	ŗ
1,000, 240 1,0			5,094,		+,175, ⁻⁴³	289	2 3	57,578,169	6,855,740	310	3,619,925	54,558,15n	Φ.	347
1,00,000 1,00,000				£	€	Ē								
Self-1.25											Ŧ.	€	Ŧ.	÷
11, 22 12, 13 13, 14 13, 14 13, 14 14, 14 1			350,144				135,441	1,333,744	207,592	*	(*)		+	
\$93.27							243,338 243,338 643,643 744,133	7,249,596 3,390,145 8,075,733 10,034,804 9,162,312			35,443 4.7.459 225,04" 4.7.544 683,400	34.00 (014) 1.00 (014) 1.00 (014) 1.00 (014)	15.00 (A.S. 15.00	
(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)							1,033,458 45,463 5,603 2,136	17,078,143 479,492 149,591 75,204 31,727	1,690,783 74,460 8,968 3,549 854	£ 00 + 00 y	1,601,008 104,50 10,18h 3,05k 575	27, 847, 327 2, 242, 110 272, 372 119, 809 35, 74	3,013,048,356 14,356 14,351 5,584 1,013	107
1,202,229 1,202,019 1,202,019 1,203,024 1,403,020 1,403,020 1,403,020 1,403,020 1,403,020 1,403,020 1,403,020 1,403,020 1,403,020 1,403,020 1,403,020 1,403,020 1,703,						*	£5	(*)	€€	* *				₩
	000						3,004,164 1,087,224			1	1,900,295 1,719,579	-3,523 (*) 25,028,198 29,533,438	3,529,935	30.0

Table 3.8 — All Returns: Adjusted Gross Income and Total Income Tax by Size of Adjusted Gross Income and Tatal Income Tax Continued All figures are estimates based on samples · money amounts are in thousands of dollars

Additional tax for tax preferences Additional tax for tax preferences (*) 17,302 £££ 2,588,070 8,382,170 2,396,001 225,105 9,271 13,613,590 484 2,482,633 8,550,745 152,672 6,826 496 145 4,172 (*) (*) ,295,064 13,601,545 11,300,148 under \$25,000 Income tax1 \$4.000 914 9,882,311 33,458,854 14,640,633 54,503,422 17,630,329 2,071,221 161,686 89,091,165 -14.053 54,162 1,545 963,043 103,078 18,407 12,135 -29,589 (*) (*) (*) 30,950 89,050,862 563 44.411,351 \$3,000 \$10,000 \$2333 E838 8 (*) (*) 793,265 2,439,583 662,451 62,569 2,636 3,964,708 80 33 217,433 532,266 (*) (*) 758,323 3,960,770 999 549 Number of returns Number of returns 241 241 286 2.689 2.025 475 245 390 (*) Additional tax for tax preferences Additional tax for tax preferences (06) Size of total income tax-Continued 5,575,277 3,144,758 260,350 35,028 3,980 (*) (*) 29.645 418,113 (*) 451,947 9,019,770 264,425 2,746,796 11,154,977 416,648 (*) 14,593,208 2,698 \$2,500 under \$3,000 \$5,000 under \$10,000 of total income -8,102 (*) 2,514,779 64,377,130 36,844,160 24,549,274 2,453,491 418,907 89,222 991 1,153,616 13,876,973 58,398,712 2,861,453 148,922 76,491,876 66,884,079 145,847 39,725 111,458,711 Size (*) (*) 10.937 160.222 2.048,144 1,135,186 92,961 12,422 1,444 (*) 172,827 3,290,291 61 48,798 494,297 1,602,095 50,103 2,196,670 115 1,158 312 Number of returns (*) (*) 1,272 1,880 13 50 675 132 136 124 124 Additional Lax for tax preferences 361 Additional tax for tax preferences 2,577,657 56,674 627,507 423,725 969,752 7,777,085 1,179,427 61,235 39,446 1,954 154,872 2,510,783 4,240,202 1,082,763 10,083 (*) (*) 7,999,871 474,000,8 361 912 Total income tax Total income tax \$4,000 under \$5,000 59,750,305 11,012,862 704,638 609,782 52,791 7,858 309.986 3,782,119 5,544,539 6,513,077 -11,525 (*) 16,149,722 72,144,219 725,012 13,567,579 25,679,410 7,749,717 132,528 25,232 13,692 -8,572 (*) (*) (*) .897,200 888,978 -8,582 \$2,000 Adjusted gross income less deficit gross income less deficit Adjusted (72) 47. 26,941 300,403 411,000 447,213 3,479,495 515,427 26,838 17,667 (*) 1,185,557 4,040,383 5,226,111 37,245 579,479 946,148 235,540 2,225 201 5 1,801,034 895 Number of returns of returns €€8. € € **£** * (83) Size of adjusted gross income adjusted gross \$10.000 under \$11.000 \$12.000 under \$12.000 \$12.000 under \$13.000 \$14.000 under \$13.000 \$15.000 under \$10.000 \$15.000 under \$20.000 \$25.000 under \$20.000 \$25.000 under \$50.000 \$50.000 under \$50.000 \$50.000 under \$100.000 \$50.000 under \$100.000 \$50.000 under \$100.000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 ... \$1,000,000 or more \$15,000 under \$20,000 ... \$20,000 under \$25,000 ... \$25,000 ... \$30,000 ... \$30,000 ... \$30,000 ... \$50,000 ... \$50,000 under \$100,000 ... \$10,000 under \$11,000 .
\$11,000 under \$12,000 .
\$12,000 under \$13,000 .
\$13,000 under \$14,000 .
\$14,000 under \$15,000 . No adjusted gross inco 31 under \$1.000 \$2.000 under \$2.000 \$3.000 under \$5.000 \$4.000 under \$6.000 \$5.000 under \$6.000 \$5.000 under \$7.000 \$7.000 under \$7.000 \$8.000 under \$8.000 \$9.000 under \$8.000 \$10,000 \$5,000 under \$5,000 under \$7,000 under \$8,000 under \$9,000 under \$ \$1,000,000 or

Table 3.8 — All Returns: Adjusted Gross Income and Total Income Tax by Size of Adjusted Gross Income and Total Income Tax—Continued [All figures are estimates based on samples -- money amounts are in thousands of gollars]

			Siz	e of total incom	Size of total income tax - Continued	1		
		\$25,000 under \$50,000	\$50,000			\$50,000 or more	more	
Cite of edjusted gross income		Adjusted				Adjusted		
	Number	income	Total	Additional	Number	income	Total	Additional
	of or other	less	income	tax for tax	of	less	Income	tax for tax
	recuring	delicit	CdA	preferences	returns	delicit	Cax	preferences
	(62)	(96)	(44)	(86)	(66)	(100)	(101)	(102)
Total	185,322	18,725,482	6,266,771	22,338	74.150	18,122,697	7,933,380	81,133
No adjusted gross income	86	-22,255	2,989	2,989	77	-23,762	966'7	4.996
\$1, under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$4,000	***	££	€€	€€		1 4 1 1 1		
	•			,	1			
Sp. 000 under \$7,000 20,000 under \$7,000	, ,	((()	, ,		1 /	1 1	
	(*)	(*)	(*)	(*)	(*)	(*)		£
\$10,000 under \$11,000	(*)	(*)	*	(*)	1	1	i	,
\$11,000 under \$12,000 \$12,000 under \$13.000		1 1			€€	€€	£ €	££
\$13.000 under \$14,000 \$14,000 under \$15,000	*	(*)	(*)	(*)	1	1 1	. ,	
\$15,000 under \$20,000	22	475	674	674	£.	EE	29	£?
\$25,000 under \$30,000	(*)	(*)	(*)	(*)			,	
\$30,000 under \$50,000 \$50,000 under \$100,000	105,039	9,133,867	3,134,423	5,185	35	2,199	3,452	3,284
\$100,000 under \$200,000	79,055	9,312,608	3,084,696	9,880	45,133	7.010.859	2,886,948	8,890
\$200,000 under \$500,000 \$500,000 under \$500,000	1,049	25,150	11.421	7.081	3,049	2.021,090	947,571	15,025
	7	9,335	285	189	1,062	2.113.025	1,050,120	23,741
Returns under 95,000	76	-22,235	3,240	3,240	77	-23.762	466.4	966.5
- 1	€3	€ €	€ 3	(*)	€.€	£ (9	£.
RELUTA 312,000 Under 315,000	185,215	18,748,586	6,263,079	18,644	74,113	18,146,42	7,928,151	-5,904
	*					1		

1. Estimate is not shown separately because of the small number of returns on which it was based. However, the data are included in the the appropriate totals.

Total income tax squals income tax after credits plus additional tax for tax preferences.

NOTE: Detail may not add to total because of rounding.

Table 3.9 —All Returns: Total Income Tax as a Percent of Adjusted Gross Income, Selected Items by Size of Adjusted Gross Income

[A.L., α - are estimates axed samples-- one, amounts are in sousand α ; deliars]

		Adjusted gross			Itemi		Contrib	outions	Interest	paid
Tax as percent of adjusted gross income, size of adjusted gross income	Number of returns	income less deficit	Exemptions (Amount)	Total deductions	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
A.: Peruga Total.	83,340,190	305,523,2t1	1-1,263,841	195,480,777	24,964,363.	119,400,420	27,800,607	14,851,273	26,108,735	37,369,132
No adjusted gross income. 21 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000.	545,799 26,220,874 20,586,617 15,670,258 10,071,087	-5,279,932 64,049,647 152,018,321 134,265,337 173,584,000	1,143,120 31,862,052 37,881,106 36,626,743 26,058,306	34,647,002 33,614,378 38,100,258 31,793,761	1,25c,817 5,468,441 7,340,121 c,734,075	2,893,160 13,886,584 25,134,478	1,038,872 4,009,778 6,826,781 6,472,464	307,064 1,550,622 2,482,324	764,478 4,420,023 6,751,170 6,330,405	591,790 3,904,268 7,826,665 8,649,025
\$20,000 under \$50,000. \$50,000 under \$45,000. \$40,000 under \$55,000. \$50,000 under \$10,000.	7,204,723 1,602,565 571,703 706,528 135,704	171,020,561 54,708,683 24,373,168 46,273,263 17,673,607	19,242,233 4,302,732 1,571,108 2,021,531 381,71c	29,828,465 9,510,659 4,315,499 7,817,304 3,185,486	*, ,52,48 1,452,45 +,2,154 +,-7 151,285	27,328,648 4,211,757 4,237,271 7,741,057 7,177,422	5,904,009 1,-25,nec 51,.464 646,500 125,17	1,22c,244 506,005	5,463,345 1,270,7*5 445,202 536,338 102,732	8,775,052 2,727,926 1,187,838 2,101,895 984,941
\$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	26,842 *,194 1,096	7,530,778 2,118,284 2,173,130	71,709 8,451 2,651	1,577,011 538,782 559,200	25,297 3,168 1,070	1,575,945 538,731 550,188	25,625 3,100 1,067	182,782 237,230	20,082 2,482 843	432,083 146,784 140,864
Total Income Tax as a Percent of Adjusted Gross Income										
Over 0, under 5 percent Total	10, 69,21c	60,475,445	21,207,679	19,608,356	2,825,414	15,313,630	2,574,165	1,151,672	2,296,315	3,460,188
No adjusted gross income. \$1 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000.	1,939 6,09*,891 3,119,788 682,488 48,36*	-215,077 18,985,551 21,664,620 2,55,887 1,668,485	5, 154 7,45°,826 10,157,765 2,361,88° 435,928	8,316,758 6,616,948 2,488,113 680,629	45e, 55 1,635,744 547,777 85,648	84*,364 4,641,878 2,836,165 654,300	407,4-2 1,-83,555 -54,77, 83,433	113,024 444,315 250,236 69,346	262,719 1,344,633 559,349 91,523	147,965 1,439,245 1,021,963 271,673
\$20,000 under \$40,000. \$30,000 under \$40,000. \$40,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$100,000.	39,358 12,07 3,042 6,716 1,459	448,884 405,623 139,311 370,385 197,402	123,548 35,538 14,285 17,45 4,071	447,026 184,750 73,825 204,203 156,336	32,674 11, K5 2,5 6 5,573 1,459	437,661 157,706 72,921 203,417 156,936	70,373 10,171 2,403 1,001 1,418	29,077	29,451 9,521 2,494 4,671 1,393	146,172 91,558 20,748 94,283 85,352
\$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	원. 원. 지리	155,962 58,545 58,414	1,357 228 101	121,840 5¢,312 54,836	462 94 25	121,840 56,312 54,836	445 81 34	20,828 ,923 8,778	84 34	67,629 31,029 37,571
,5 under 10 percent										
Total	19575, 35	174,17,485	44, 10,86%	44,145,847	8,037,708	28,468,534	7,447,747	*,100,043	7,261,940	9,968,194
No adjusted gross income. \$1 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$15,000. \$25,000 under \$20,000.	5,482,455 7,218,567 4,448, 44 1,606,385	22,341,328 53,384,644 62,450,043 27,143,718	4,627,610 15,946,959 16,321,293	e,961,193 11,661,631 14,047,551 7,522,218	2,407,604	223,861 5,370,744 11,597,814 7,355,495	124,412 2,177,484 3,322,847 1,48+,418	1,142,597	107,454 1,918,382 3,371,273 1,494,767	4,260,543
\$20,000 under \$40,000. \$70,000 under \$40,000. \$86,000 under \$50,000. \$50,000 under \$10,000. \$50,000 under \$20,000.	354,804 46,474 2,462 4,564 1,546	8, 71,547 1,*67,238 438,12 626,*15 21-, 04	1,410,550 142,741 32,683 30,568 ,485	2,647,017 564,548 156,666 314,532 141,169	334,216 36,415 4,724 4,212 1,422	5,619,644 560,420 156,200 *18,828 141,131	331,250 37,541 7,740 8,431 1,~74	291,950 75,129 25,342 67,214 31,642	319,531 33,668 7,204 7,773 1,521	972,159 203,841 53,091 116,521 52,223
\$200,500 under \$500,500. \$500,000 under \$1,000,700. \$1,000,000 or more.	517 40 10	5r,²74 31,¢75 35,⊎1¢	94.7 152	t5,²72 27,3≈9 24,tč1	*17 + 1r	65,372 27,339 29,661	300 49 1€	11,580 5,864 7,322	303 49 15	3€,216 14,613 17,623
10 under 15 percent										
Total. No adjusted gross income.	26,53*, 62	358,844,614	1, 4r3, 77°	co,1ud,531	11,632,422	42,359,489	11,065,541	4,446,534	10,778,132	14,283,801
\$1 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$15,000. \$15,000 under \$20,000.	141,618 8,951,730 7,578,574 6,312,550	ra3,522 bt.,429,440 45,470,836 108,471,085	10t,201 8,676,148 15,370,147 1t,584,673	88,467 12,048,277 16,128,388 18,48,405	43c,352	2,841 1,479,041 7,377,1t0 15,257,846	849,268 2,610,477 4,293,275	230,682 402,610 1,641,459	770,198 2,521,889 4,238,874	407,194 2,183,410 5,154,055
\$20,000 under \$30,000. \$30,000 under \$40,000. \$40,000 under \$50,010. \$50,000 under \$100,000. \$100,000 under \$200,000.	3,254,483 245,466 34,778 20,223 2,435	75,174,884 2,202,439 1,737,517 1,281,287 310,551	10,300,334 854,768 131,131 64,402 6,448	15,402,047 2,147,111 514,507 502,114 177,817	236,656 38,744 19,146 2,465	15,082,928 2,127,441 18,249 500,748 177,737	3,020,874 232,543 37,174 14, 11 2,385	57,965 105,814 47,603	2,968,951 225,8c4 32,703 1c,981 2,169	754,874 183,593 162,019 65,617
\$200,000 under \$500,500. \$500,000 under \$1,300,000. \$1,300,000 or more	473 55 11	133,752 35,666 33,835	1,276 160 %	95,174 27,±44 22,775	5.5	85,174 27,949 22,775	նքա «և 11	2t,362 8,487 4,012	հեկ 48 11	

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Table 3.9 - All Returns: Total Income Tax os a Percent of Adjusted Gross Income, Selected Items by Size of Adjusted Gross Income-Continued

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\$~. (under \$ +	1 / 144.1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	5 . 45	1112	12,212,1	4,-11	. , 74	1 , 16 1	ر بالاركاء . 12,214, در
\$_tt_,(k)u,der &^ _, ,	29+ 4	11.11 1 12	19,215	ng. 10		4,5 (1,4,545	0,112,17
\$200,000 under \$.00.000. \$500,000 under \$.000.000.	20, 14	.742,652	4,019	22,312	3.187.355	2,349	21, 61	24,525	3,.62,34
\$1,376,000 cr fore	7, 4	1, 13, 14	317	4,351	1,000,000	111	25,111		932,40 1,026,5d
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31,000 under \$4,000. \$4,000 under \$1,000.	12, 4	1 2, 1,	2, €	13,407	1,-2124	10.0		1 12,.62	1,43
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20,000 under \$-0,000	274+	3,403,613	1.121	12,000	041 1215	104		3 4,855	685,22
Strice under \$40, 20.	14	05 m i 0 2-1,5 m	2,22	4.127	10 ,500	152 157	2,42	46,456 ط14,45	107,00 35,1
',Ct wider \$.''.''.	4,41	200.70	5.414	1', ')	4.,7	5,44	4,272	9,444	47.;2
\$200,000 under \$200.00	1,451	00.,711	390	3,002	14.314	20.4	45	1,193	45.37
S200, Feb. Linger \$ 100, 100.	2.2	2 4 5 4 4 5	14	1,12	2,441	*1	44 14	212	2 + 3 +
in the or kre		945	*:	1,4 -	2,443	25	ů.	31	., 10 ., 52
. under 1' per en'									
Total	3	24 .1 1 .4	4-,-4	4	44, 67, 450	2.401	. 14	21, 32, 41	144,479.29
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_ under \$, ''	.+ 1	- 45,131, 73	1 (*)	(*)	12121.10	, -	-	141,112	01.00
ite, or e lander \$, ere,	Art Transit	64, 11,42	14,125	. 22	(11), r4,4	11		1,177,571	12,734,47
25,000 under \$6,000.	4 ,كلر،	2, 2, 14	l'		1. 3. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	1	24	10-222-47	15,009,10
20,000 under \$4,00	240,4, c	4,5,4,5	17, 4 3,031	3.72	1,045,714	11		244,453	3,543,63 1,160,12
4c,ccc under \$10,000	34,376	1,41,41	27,007	14, 44	221.51	400	75 -	54,370	227, 3
80,000 under \$10 2000 150,000 under \$200, 00	21,21	1.12.211	1,771	21,72	164,14	5. î	11.52	24,244	162,96
Section under \$ 1 . 12	2,4 :	- 12 / A	14-	2.5 1	44 . 523 	.25	2,43	2,45; 4c2	38, 274
-(C,(() witer \$1, (), (), (),		4 (2)	-1	4.50	4,44	14	Aphilip Li	40.2	-5,341 2,5+
\$1,000,000 or cre	Ll		-	4, 27	9.4	c	2,520	19	

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Table 3.9 —All Returns: Total Income Tax as a Percent of Adjusted Gross Income, Selected Items by Size of Adjusted Gross Income—Continued

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Tax as percent or adjusted gloss in one,	Na cri	An isteu	5 - F1 - 110	Tota	Itemizes		Sout r.	.1013	Interes	rt pall
size it augusted gross income	: ::ns	101	TAC.	Total sel. t.c.s	haite Peticlic	acit	ietana ie⊏erio	Arcast	Numer of	as some
Inset		((-	(+	((-			(4,	(-4)
. under 20 percent										
Total										
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\$5.000 under \$1, 00.	47,262	4	J	1 2 2 2	2					•
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\$20,000 ander \$5,000	124	14 (2)	- 4 - 2	. 162 15				1 4 .	+ 1,471	1.2, 25
\$50,.00 under \$4. 0 \$40.000 under \$ 0, 00	1 7 1	12192	2,41	4,71,1-	12 4	4, -2.			14,10	2,
\$ 0,000 under \$1 0,000		9, 1,422	1,54, 42	1, 74,157 5,000	5 , 74		1.0			9 2
\$100,000 under \$200,000	_, 4	9 0,9,64	11.14	2.7,	3.14	220,923	3.524		3,273	74.380
\$200,000 under \$500,500. \$500,000 under \$1,500,500.	500	415,146		224, 00	500	, 100	:5	42,5	481	5102
\$1, (C. or more		#2. 7.2 2		24, 44		24, 9		2.2	-	
2k under 2t gement		-	*	24127						7
Total										
No adjusted gross income	*** ***	4 22,911	292	1 241242	** , *	14.5	, "4	.4 .	,	.,
\$1 under \$5,00				-	- 1	-	-	-		
\$.000 under \$1,.00 \$2000 under \$1,.000	1					-	•	-	-	-
\$11,000 under \$2 ,000.		- '4			11		1	-	42	11.25
\$20.000 undar \$50, Ct					'					
\$51.600 under \$4.,.0.		1,121	.42 .		-24, C.	4427.2	,		-,	.5.442
\$4,.000 under \$ 0,000. \$50,000 under \$410,000.					24 , 32		24		0,2,621 216.32	22 , - 36t,514
\$100,000 under \$201,01x,			9.2	21		Brade, 4	1.4-	- 1, -	- 41215	000,000
\$20.000 under \$ 00,000			_ ,			- + + 1		- **	. 2	%,010
\$10,000 under \$10% 0 \$1,000,000 or more.				1 , 44		9.49	-2	7 17	_ 4.	33,714
		1		4 , 4	-	. 4	2	2.2	24	S. L-L
2" under gu percent										
Total								_	2	41.00
No adjusted gross income.	*	-	-	-	-	-	-,		-	_
\$5,000 under \$10,000			· -	(*,	- (4	-	-	-	-	-
\$1:.000 under \$2000 \$1:.000 under \$20.000	1.6		(*	`•')•.		(*,	`.	(*.	(*) (*)
\$20,000 under \$50,000	1 2 - 1			4 ,		•,	(* ;	>	`*,	(+'
\$10,00 under \$4	1		4 ,		1 .	- 4.4		19	۷٠	+20
\$4 ,CC: under \$5 , O.C. \$ 0,000 under \$1 , or			.4		- 1	2.9.9	2	. 2	1,301	422
\$100.000 under \$20.00		.4.	21 - 44	A .	2- , 1-	4.4.4		2 2 55	5 21.24	416,358
\$210,000 upder \$ 11,000		2.2	4 , 4	4 .	. 4 . 4 .	4 41543			1411	2 ,- 5
\$5(, "00 under \$., () () \$1.000, 000 or more.	.			4		9 12 7		- 4 - 4	4	24, 15
		, 441		. 4		15.9		24	2.	2.530
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Total,	. 4	1-2 1			24 . /	112 4 2	. 1		1113.3	ora, 424
No adjusten gross income.		-	-	-		_	_	_	- 115.5	. ,
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\$10,000 under \$15,00. \$.,00 under \$4,00.	(A)	(+)	(*/	(*)	(*)	(*)	(*	12	(*)	(*)
\$2', 'oo under \$3', 'o	1						1		' '	1-7
\$51.CD under \$40,DC		254.			92	-	*-	- ' -	· · ·	2 ±
44 , . C under 3- ,	-	4 .			2.9	** 4.	2.9 .		44.3	2.25
\$- , C inder \$00,000. \$100,000 under \$20,000.		14.	**	1 .		- 12 to 1		250,000	4.900 4.10	234.776
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\$2,000,000 of more,	. 4	2	*=	42 3	. 4.		+.	4.	124	14.554 14.550
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Table 3.9 —All Returns: Total Income Tax as a Percent of Adjusted Gross Income, Selected Items by Size of Adjusted Gross Income—Continued

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Tax as percent and, aster cross do one,		25.1					ngr	med. f
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		1.4		1,*				the sold
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1 under 2 percent								
Total.,,,			.4					
No adjusted gross in a e				-				
\$1 under \$,000. \$,000 under \$1 ,000.	4.1							4 / 4 / 1 / 1 / 1 / 1 / 1 / 1 / 1 / 1 /
\$10,000 under \$15,000		. 1					(×,	ar ar ar ar
\$15,000 under \$2.004					L .	*	*	
\$20,000 under \$20,000 \$40,000 under \$44,000			+	**		4		100
\$40,000 under \$10,000.							'	
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Total,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			- 71				. ,	
No adjusted gross income		- 1		-	-	-	-	
\$1 inder \$1,000. \$5,000 under \$10,000		-	-	-		-	-	
\$10,000 under \$15,000					12.5 %		(*	
\$15,000 under \$20,000,			,+	(*	9.1 (4.4)	-		11 (2) 42 (4)
\$24,148 lander \$4.144	71.4	11			1 1		1	1 11 12
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\$50,000 under \$100,000	٠,٠			1.10	2 D v	44.09		42 (24) 22 (22)
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No adjusted gross indexe.					1 - 11 -			
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\$15,000 under \$20,000	(-		1	-	1		(*.)	
\$20,000 under \$50,000		the graph of	4.1	(*.	_4_,	(*	(*)	
\$30,000 woter \$\frac{4}{2} \tau 000. \$40,000 winder \$50,000.	1 1	1, 15, 15	1.		2 2 4		1	100
\$50,000 under \$100,000	, L	11,452	I state	. 42, 1		,		24.
\$160,000 under \$200,000			1,645		la mana la			4.4
\$200,000 under \$500.5 " \$ 60,000 under \$1,500.500.		14.4	2	*		· ·		1 L9
\$1,ULC,ULI or more		13.7						
N under 4 percent								
Tral				1				1.4
No adjusted arcs: income			- 1	_	_	_		
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\$vnder \$1	1.4		-			*	4	
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\$1.txeq.** or more	. 41	****	~ ~					4

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Table 3.9 —All Returns: Total Income Tox as a Percent of Adjusted Gross Income, Selected Items by Size of Adjusted Gross Income—Continued

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42 under - per ent										
Total	. 21	6.74 6.44 6	200	7 . , 2,4	4 , 4_	به به برجان ۲	41,125	247,634	24,872	129,1
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5-100 under 화네() 5-100 under 화 5-100 under 참	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
20,000 under \$ν , 00 30,000 under \$ν , 00	(*)	(*)		- t _m		-2	(*)			(4)
So, out under \$1,000.	1 . ,	(-1						'	(*)	(*)
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200,000 ader \$	1,10	11 52 22	2.7	1757		371,502	10,707	88,595	d.265	60,
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Dipercent or more										
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160,000 under \$20,000	-14	17,22		41		2,443	_,4U4	539 4,6	603	1, 1,
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.co sier \$	125	141 141	11.00		1.30 mil.	Landariot	542,115	171 ,576	1,760ء 81,625ء	622
.U.S. (4 ander \$1), CO (5)	- 4,12	241	31.22	44.440	74.4	7 10 15	1, 49	41,044	64,236	211,
5,(114 under \$21, 0.,		431	4. 2	3 5,351	15,4 %	1,112	109	14,145	16,378	89,
Construnder \$ a all a		424,11.	47, 18	:26,245	14.104	2190.025	11,778	12,369	9,715	116,
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Clade table of the		-4.		514 17	25		الم ا	3,440	35	51,

Footnote ut . . tarle.

Individual Returns/1974 • Tax Computation and Tax Rates Table 3.9 — All Returns: Total Income Tax as a Percent of Adjusted Gross Income, Selected Items by Size of Adjusted Gross Income—Continued

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Total	2,194		11 22	to .					91 1 12
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200,000 under \$500, 00 500,000 under \$1,000,000 1,000,000 more	}	1,019	17 e	1,356 632	{	-	-	-	-

(*) Estimate is not shown separatel, remaine of the small number of returns on the section of the small number of returns on the section of the small number of returns on the section of

Table 3.10 —Returns With Income Tax Before Credits: Tax and Credits by Size of Adjusted Grass Income

[All figures are extimates based on samples--money amounts are in thousands of deflars]

						Individual F	Retu	rns/1974	 Tax 	Computa	tion ar	id Tax	
me tar alter Alle	Amount	(18)	123,464,526	840,980 3,160,769 5,067,865 6,826,132	7,816,854 9,018,105 9,318,842 4,291,759 8,131,667	15,817,810 9,744,448 15,030,541 12,214,130 6,112,186 3,062,349 932,803	1,026,384	6,704 890,980 1,160,764 5,067,865 6,820,132	7,816,854 4,018,105 9,318,842 9,291,759 8,131,667	15,817,810 9,744,448 15,030,541 12,214,130 6,112,186	3,062,349 932,803 1,026,584	1	2,237,596 13,708,853 21,506,973 22,070,254 63,940,850
E XE AUCTURE	Number of returns	(17)	67,330,147	114,042 7,180,577 8,665,979 8,048,945 7,475,792	6,055,989 6,172,212 5,199,141 4,357,424 3,225,765	2,255,984 2,164,585 647,301 134,315 26,525 3,104	1,008	134,042 7,180,577 8,566,979 8,866,979 7,475,792	6,172,212 6,172,212 5,199,141 4,357,424 3,225,765	2,253,984 2,164,585 697,301 134,315	26,525 3,104 1,068	•	11,717,948 19,788,347 15,565,176 10,045,355 10,213,281
* .	Amount	(41)	1,388	(×) -	153	183 80 110 170 25	1,204	7 7	153	108 179 80 110	373 26 (¹)	(*)	(*) 213 (*) (*) 881
uther tax	Number of returns	OSI	15,403	(*)	4,129	1, 150 1, 149 1, 149 374 96	1 51.41	3,753	1,245	1,547 1,847 1,149 374	96	*	(*) 4,0h2 (*) (*) 5,062
incentive	Amount	1+11	1,092	EEE	1888	1408 141 74 14	1,1378.	* * *	2555	181 74	14	(*	(*) (*) (*) (*) (*)
Werk incentive program credit	Number of A	1133	2,890	€€€	::::::::::::::::::::::::::::::::::::	943	2,882	£ £	* * * * *	94.5 359 220	254	€	(*) (*) (*) (*) (*) 1,581
23 1	Amount I	ā.	21,975	585 931 1,162 1,867	1,809 1,565 2,224 1,897 1,696	2,6773 2,004 2,386 694 91	1,859	570 888 1,122	1,899 1,865 1,896 1,896	2,672 2,004 2,364 694	61 1	911	1,048 3,498 4,897 7,849
ontribit no transfer transfer to the transfer tr	Number of A	(11)	1,374,702 2	81,982 93,142 92,019	130,420 108,370 128,413 100,367 88,712	144,292 1111,810 124,347 35,029 3,702 56.2 41		79,444 38,850 41,033	130,420 108,370 117,633 100,342 88,667	144,262 111,795 124,283 35,027 3,690	502 41 24	10,970	131,880 266,533 308,863 247,619 419,807
	Amount	(10)	291,730 1	3,0113 6,465	5,472 3,547 3,234 7,540 4,581	21,125 14,080 61,321 78,212 33,816 22,312 7,145		6.35	5,947 1,531 3,212 5,616 4,581	15,948 13,270 52,565 69,371 29,694	14,867	43,463	12,466
Foreign tax	Number of returns	(6)	233,191	12,532 12,566 12,416	7,968 6,054 11,736 14,249 10,026	24,626 20,392 36,311 37,843 14,213 4,609	214,136	11,688 10,056 8,350	7,754 5,94h 11,706 13,305 10,026	23,683 19,381 15,142 37,359 14,121	1,542	19,055	(*) 32,888 21,162 28,881 139,029
	Amount	(8)	1,174,372	(*) 5,956 24,215 40,121 54,673	58,077 56,n54 65,033 60,9n3 53,871	110,660 42,950 245,057 151,886 73,905 33,173	1,005,587	(*) 2,127 10,008 21,023 34,173	37,581 45,412 52,746 48,342 42,210	99,583 87,169 224,296 177,833	42, ubb	168,785	14,269 110,818 147,483 147,115 754,687
Investment	Number of returns	(7)	2,425,862	(*) 79,667 168,458 212,804 217,916	243,109 239,274 214,133 167,554 153,828	321,422 200,152 389,744 2.66, 1 61,359 13,958	2.00 L+4. F+4.	(*) 37,277 96,549 181,862	214,599 226,343 204,941 160,276 149,005	316,389 198,590 385,897 236,220 61,243	15,714	277,021	154,584 522,594 596,131 421,767 1,225,786
ent t	Amount	16)	124,307	5,576 19,823 24,292 21,150	10,712 11,415 6,972 4,838 3,626	2,690 2,415 3,521 1,425 295 110	4 t s s s s s s s s s s s s s s s s s s	2,022 17,073 23,029 21,054	10,678 13,774 6,972 4,838 3,626	5,690 2,415 3,521 1,425 294	110	7,754	15,181 55,660 27,864 12,120 13,483
Retirement income credit	Number of returns	(5)	813,412	66, 149 110, 671 163, 597 124,021	56,466 68,211 37,578 25,353 27,017	30,548 14,740 20,435 9,511 1,883 654	058,887	26,747 132,434 157,825 128,577	56,667 67,699 37,578 25,353 27,017	30,548 14,740 20,935 4,561 1,877	98 1	74,522	146,428 373,410 144,133 70,992 78,449
	Amount	(4)	1,1,14,871	(*) 12,651 40,449 48,691 84,303	75,321 75,321 75,321 64,035	144, 344 116, 576 312, 552 262, 480 108, 291 56, 001 16, 559	20,008	4,866 28,492 47,950 57,529	56,135 64,781 65,207 60,774 52,373	125,088 104,964 283,139 249,584 103,220	54,361	220,244	31,995 (80,271 192,926 176,756 1,032,920
Total	Number of returns	(3)	5,158,184	(*) 236,315 429,300 474,248 479,190	428,100 411,521 380,403 292,875	503,464 330,220 536,431 292,280 72,694 16,672 2,166	4.781.138	~ n d d	398,077 148,292 371,211 284,653 263,626	497,493 327,714 531,478 291,300 72,496	16,449 2,465	377,046	1,175,891 1,043,772 737,576 1,754,944
ome to befree credits	Amount	(2)	125,079,394	6,826 903,632 3,207,268 5,136,555 1,904,435	7,893,545 9,094,200 4,396,383 9,367,679 8,195,702	15,958,154 9,461,000 15,343,202 12,476,610 6,220,477 3,118,350 949,362	1,046,591		7,872,949 9,082,886 9,384,049 9,352,533 8,184,040	15,942,899 9,849,412 15,313,679 12,463,714 6,1(5,400	1,997, 813	220,244	2,269,591 13,889,124 21,599,899 22,247,010 64,973,770
The the tree	Number of returns	9	7,707,832	136,328 7,267,603 8,773,773 8,111,554 7,514,003	6,686,033 6,185,454 1,204,31 4,365,662 3,230,658	2,256,516 2,169,652 698,442 134,599 24,584 3,127	1,074	134,042 7,180,578 8,666,993 8,666,993 7,475,802	6,656,010 6,172,225 5,199,141 4,357,440 3,225,835	4,932,469 2,254,000 2,164,649 697,462 134,396	46,751	377,046	1,862,084 9,941,179 5,613,194 0,062,946 0,228,429
Size of adjusted pross income			All return, total 67,707,832	Under \$2,000 \$2,000 nater \$4,000 \$4,000 nater \$4,000 \$6,000 nater \$4,000 \$6,000 nater \$4,000							\$200,000 under \$340,040. \$500,000 under \$1,000,000. \$1,000,000 or more.	P. tal nost axable return.	ALL TEVITY: Juministry Returns vinder 55,000 (1,967,000) (1,967,000) (1,967,000) (1,967,1179) (19,941,179) (1

However, the data are included in the appropriate totals. number of returns on which it was based. (*) Estimate is not shown sepatately herause of the smalless than \$500. MOTE: Detail may not add to total because of rounding

Table 3.11 —Returns With Salaries and Wages Fram Form W-2: Salaries and Wages and Sacial Security Taxes, by Size of Adjusted Gross Income and Sex

	figures are	estimates be	need on samp	lesmoney a	mounts are 1	n thousands o	of dollars]				
Size of adjusted gross income	Total sala wages re on Form	ported	Salaries not subjec securit	t to social	subject	and wages to social ty taxes	f craft		and wages of income tation	Excess soci- taxes with Form	held from
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	taxer	Number of returns	Amount	Number of returns	Amount 1
All Returns	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total	73,775,578	742,005,222	10,404,100	82,751, 1+	69,766,012	570,760,204	33,356,674	13,827,718	dh, 491, 501	2,438,161	390,178
No adjusted gross income \$1 under \$1,000	184,914 4,979,956	1,148,518 2,906,292	32,797 422,860	141,288	164,939 4,737,032	772,211 2,675,725	44,878 154,717	20,032 2,953	235,019 27,574	4,271	1,564
\$1,000 under \$2,000. \$2,000 under \$3,000.	5,014,277	7,402,061	582,741	584,000	4,817,200	6,794,108	395,665	3,480	23,953	211	120
\$2,000 under \$3,000	4,365,476 3,855,389	10,531,520 13,035,79h	470,341	647,242	4,212,349 3,760,907	9,8 1/6 12,449,506	574,984 - 26,136	5,551 9,472	27,102 27,488	14	
\$3,000 under \$4,000. \$4,000 under \$5,000.	4,249,818	15,035,746	342,149 343,581	558,802 935,634	5,123,278	17,371,782	1,014,579	2,086	21,692	2,673	566
\$5,000 under \$6,000	3,404,316	20,619,554	262,104		3,802,769	19,656,040	1,147,974	4,428	14,511	1,754	187
\$6,000 under \$7,000, \$7,000 under \$8,000.	3,737,616 3,551,924	23,184,403	309,923	1,310,430	3,614,601	21,809,048 23,628,451	1,274,194	7,095	64,925	1,3	336
\$9,000 under \$9,000	3,492,330	25,378,613 28,633,707	348,103		3,389,315 3,328,798	26,282,798	1,380,751	10,423		3,405 2,598	217
\$8,000 under \$9,000. \$9,000 under \$10,000.	3,340,215	30,423,976		2,759,150	3,137,374	27,609,297	1,613,401	38,884		12,770	1,619
\$10,000 under \$11,000	3,119,003 3,086,514	31,538,299 34,046,020	475,317	3,621,355	2,888,972 2,878,835	27,789,664 30,073,402	1,623,654	54,350 109,501		16,089 28,779	690 2,519
\$11,000 under \$12,000	2,887,385	34,722,298	498,224	4,232,435	2,661,476	30.185.580	1,764,669	162,045	304,283	45,197	3,835
\$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000.	2,907,470	37,677,664	536,798		2,661,379	31,921,092	1,865,962	869,245		160,421	6,584
\$14,000 under \$15,000	2,592,312	15,834,635	464,649		2,399,711	30,235,078	1,767,532	1,192,605		205,715	12,647
\$15,000 under \$20,000	9,496,118	155,342,234		19,591,412	8,844,464	121,570,309	7,107,125		14,180,513	920,693	106,477
\$20,000 under \$25,000	4,585,012	94,538,674		13,523,310	4,261,424	65,369,213	3,822,170		15,646,151	489,419	77,347
\$25,000 under \$30,000. \$30,000 under \$50,000.	2,035,564	49,707,174	536,790	8,176,779	1,859,942	29,922,865	1,749,779	1,523,960	11,607,530	239,742	51,302
\$50,000 under \$50,000	1,767,687 508,196	54,002,116 23,316,254	432,590 66,797	7,542,078 887,566	1,623,771 486,880	25,409,931 7,420,126	1,485,863 433,894	1,382,254 ⇒18,030	21,050,107 15,008,567	199,798 76,130	58,816 40,692
\$100,000 under \$200,000	93,753	7,142,317	10,167	153,087	90,859	1,572,586	91,966	79,771	5,416,644	22,969	18,184
\$200,000 under \$200,000	17,641	2,014,651	2,003		17,125	329,962	19,299	15,030		5,104	5,385
\$200,000 under \$500,000. \$500,000 under \$1,000,000.	2 035	340,3h3	243	11,660	1,976	41,075	2,403	1,740	287,628	686	826
\$1,000,000 or more	657	188,970	82	8,207	636	13,179	771	556	167,584	232	265
Returns under \$5,000	22,649,830	53,353,295	2,194,469	3,069,959	21,815,705	49,920,508	2,911,559	43,574	362,828	7,155	2,249
Returns \$5,000 ander \$10 mil	18,026,401	128,240,253	1,735,168	8,980,423	17,272,857	118,985,634	ь,952,207	76,649	274,196	20,032	2,359
Returns \$10, 900 under \$15,000	14,592,684	173,818,915	2,445,218	20,750,571	13,490,373	150,204,816	8,779,639	2,387,746	2,863,528	456,201	26,275
Returns \$15,000 or more	18,506,663	386,592,758	4,029,245	49,950,558	17,187,077	251,649,246	14,713,. 8	11,319,749	84,992,954	1,954,773	359,294
Joint Returns											
Total					İ						
Total	38,978,471	559,136,495	6,612,148	63,299,810	36,920,530	414,539,647	24,231,009	12,113,498	81,297,038	2,100,716	343,916
No adjusted gross income	131,968	865,657	21,102	100,803	120,366	560,530	32,644	12,601	204,324	2,439	1,217
\$1 under \$1,000	224,300	255,490	20,812	27,081	210,417	224,334	13,005	667	4,075	(*)	(4)
\$1,000 under \$2,000	359,596	679,034	45,034	72,479	337,302	582,734	33,914	6,565	44,471	(+)	(*)
\$2,000 under \$3,000. \$3,000 under \$4,000.	599,704 776,825	1,516,614 2,593,897	59,871 64,349	82,638 109,605	571,249 762,263	1,413,326 2,466,709	82,395 143,890	4.640	17.583	(*)	(*)
\$4,000 under \$5,000	1,043,324	4,298,210	106,833	286,561	1,002,301	3,995,234	233,238	1,944	16,415	2,672	565
\$5,000 under \$6,000	1,218,054	6,309,460	90,653	247,973	1,186,115	6,048,543	353,174	3,072	12,944		
	1,413,544	8,534,928	161,603	497,443	1,371,001	7,977,063	465,987	5,702	60,422	832	180
\$7,000 under \$8,000	1,567,949	10,993,440	165,784		1,516,004	10,280,876	600,663	9,026	75,731	3,012	311
\$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	1,764,968	14,467,583 17,860,171	221,710	1,093,456	1,703,348	13,338,554 16,523,667	779,221 965,542	11,894 25,993	35,573 30,955	2,419 8,756	216 575
\$10,000 under \$11,000	1,992,392	20,113,230	281 A17	1,858,947	1,897,653	18,150,253	1,060,328	42,597	104,030	11,761	543
\$11,000 under \$12,000	2,217,719	24,42h,444	317.168	2,228,393	2,118,345	22,007,762	1,286,341	81,002	190,289	20,635	1,900
\$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000.	2,175,053	26,229,134	340,620	2,698,025	2,053,645	23,278,095	1,360,795	115,140	253,014	30,583	2,908
\$13,000 under \$14,000 \$14,000 under \$15,000	2,307,485 2,196,577	29,933,952 30,370,970	416,054	3,709,312	2,156,635	25,753,005 26,149,764	1,505,323	602,560	471,635 1,116,399	116,719	4,810
•								915,881		160,352	10,082
\$15,000 under \$20,000	8,470,401 4,321,844	139,307,637		16,413,352	8,002,125	110,837,656	6,479,596	4,204,806	12,056,629 14,357,319	767,950	86,533
\$25,000 under \$30,000	1,944,827	47,697,152		7,835,467	1 784 462	28,981,163	1,694,704	1.458 777	10,880,522	453,762	69,250 49,677
\$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$30,000. \$50,000 under \$100,000.	1,686,298	51,684,002	416,769	7,288,165	1,550,610	24,419,600	1,427,941		19,976,237	188.338	54,137
\$50,000 under \$100,000	482,783	22,257,160	65,009	858,040	462,256	7,085,989	414,358		14,313,131	72,202	38,117
\$100,000 under \$200,000	88,229	6,764,690	9,814	146,610	85,482	1,485,525	80,874	75,320	5,132,555	21,267	16.861
\$200,000 under \$500,000. \$500,000 under \$1,000,000.	16,436	1,899,808	1,904	55,136	15,965	310,178	18,142	14,139	1,534,494	4,768	5,008
\$500,000 under \$1,000,000	1,861	306,955	22h	10,788	1,806	38,109	2,229	1,594	258,058	625	770
\$1,000,000 or more	588	170,478	77	8,187	569	12,058	705	504	150,233	203	245
at a state of the	3,135,717	10,208,901	318,001	679,165	3,003,898	9,242,867	539,087	26,417	286,869	5,139	1,793
	7,940,261	58,165,582	854,187	3,781,255	7,677,246	54,168,703	3,164,586	55,687	215,624	15,019	1,283
1, 7	10,889,226	131,073,730 359,688,282	3 648 571	13,599,484	15,944,696	115,338,879	6,741,420	1,757,180	2,135,367	340,050 1,740,508	20,244 320,598
	1015,207	1	2,000,011	F-1237, .00	,544,550	1	1 -5,705,518	10,274,214	1.0,000,117	1,740,300	320,378

Footnotes at end of table.

Table 3.11 —Returns With Salaries and Wages From Form W-2: Salaries and Wages and Social Security Taxes, by Size of Adjusted Gross Income and Sex—Continued

TA]	l figures ar	e estimates b	ased on sam	plesmoney	amounts are i	n thousands c	f dollars]				
Size of adjusted gross income	Total sal wages re on Form	ported	not subjec	and wages t to social ty taxes	Salaries a subject to security	social	Social security		and wages of income tation	Excess social taxes withh	eld from
0200 92 4-9 8	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	taxes	Number of returns	Amount 2	Number of returns	Amount 1
Joint ReturnsContinued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Husbands	36,557,491	456,793,677	4,999,548	50,452,959	33,589,856	326,456,829	19,086,174	11,894,428	79,883,889	2,060,465	335,763
No adjusted gross income	88,113 166,013 270,331 470,633 619,090 854,433	631,744 174,048 473,332 1,075,750 1,803,218 3,186,706	15,140 13,927 29,100 40,382 48,719 82,856	59,512 21,195 48,324 56,358 70,908 246,525	76,145 153,120 254,219 448,791 597,118 807,859	370,737 144,154 401,530 999,192 1,716,132 2,923,829	21,574 8,650 23,382 58,271 100,120 170,752	12,358 453 5,813 3,135 1,944	201,495 3,694 43,678 16,178 16,352	2,382 (*) (*) (*) (*) 2,669	1,203 (*) (*) (*) (*)
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	1,039,931 1,227,390 1,397,161 1,654,086 1,836,241	6,619,708 8,857,073 11,802,629 14,587,370	68,428 123,995 111,754 158,237 171,905	193,817 364,648 449,927 869,013 1,050,848	1,001,288 1,172,538 1,346,760 1,567,395 1,749,903	4,585,753 6,194,638 8,331,415 10,905,353 13,506,819	267,804 361,960 486,874 637,244 789,447	3,027 5,702 9,026 9,432 25,912	12,612 60,422 75,731 28,263 29,703	3,012 2,419 8,756	170 311 216 575
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	1,882,263 2,103,490 2,090,685 2,241,508 2,129,936	16,698,629 20,398,672 22,081,602 25,080,911 25,263,888	214,186 266,335 279,750 337,231 304,841	1,502,954 1,985,369 2,316,803 3,257,735 2,663,564	1,779,239 1,969,190 1,926,667 2,031,013 1,958,324	15,094,437 18,230,296 19,515,236 21,381,239 21,498,902	881,984 1,065,768 1,141,041 1,250,121 1,257,034	42,138 77,371 113,390 597,655 910,062	101,238 183,007 249,563 441,937 1,101,422	11,514 20,635 30,369 116,430 160,352	542 1,900 2,907 4,808 10,081
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$100,000.	8,248,819 4,202,771 1,881,964 1,596,539 453,408	112,642,320 70,408,703 37,495,342 43,202,425 20,750,609	1,279,239 743,767 373,499 280,198 46,679	13,522,065 9,723,584 5,871,140 5,311,186 669,299	7,470,542 3,711,317 1,620,697 1,412,303 435,288	87,149,020 46,432,581 20,940,860 18,456,480 6,041,311	2,715,384 1,224,721	4,164,345 2,761,234 1,393,738 1,276,880 390,257	10,683,342	759,020 448,309 226,776 171,620 69,042	36,113 68,715 48,961 49,983 36,671
\$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	84,358 15,934 1,820 574	6,475,937 1,830,712 298,343 161,824	7,440 1,667 201 72	126,983 53,125 10,498 7,579	82,284 15,530 1,770 556	1,310,069 276,169 34,765 10,912	76,618 16,153 2,034 638	74,449 14,026 1,583 498	5,038,885 1,501,423 253,080 143,333	20,782 4,699 618 201	16,290 4,758 740 233
erar I. ademi	2,468,613 7,154,809 10,447,882 16,486,187	7,344,798 46,658,963 109,523,702 293,266,215	230,124 634,319 1,402,343 2,732,762	502,823 2,928,254 11,726,425 35,295,459	2,337,252 6,837,884 9,664,433 14,750,287	6,560,579 43,523,978 95,720,110 180,652,162	382,749 2,543,328 5,595,949 10,564,147	23,703 53,099 1,740,616 10,077,010	281,396 206,731 2,077,167 77,318,594	5,079 15,019 339,300 1,701,067	1,779 1,283 20,239 312,464
Wives	21,497,128	102,342,818	2,218,569	12.846.847	19,799,047	88,082,817	5,144,835	413,519	1,413,154	46,754	8,151
No adjusted gross income. \$1 under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000. \$4,000 under \$5,000.	71,620 89,088 164,310 262,498 378,448 486,785	233,913 81,442 205,702 440,864 790,679 1,111,504	6,556 6,939 21,404 20,577 16,326 30,149	41,292 5,886 24,155 26,279 38,697 40,035	65,795 83,032 147,027 245,842 367,325 468,108	184,792 75,176 181,204 414,134 750,576 1,071,405	11,070 4,355 10,532 24,124 43,769 62,487	(*) (*) (*) (*) (*)	2,829 (*) (*) (*) (*) (*)	77	14
\$5,000 under \$6,000. \$6,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$9,000. \$9,000 under \$10,000.	562,466 673,579 728,734 839,393 1,000,923	1,517,278 1,915,220 2,136,367 2,664,954 3,272,801	22,580 51,394 66,058 72,648 68,242	54,155 132,795 186,907 224,443 254,701	548,121 640,714 680,161 785,758 953,767	1,462,791 1,782,425 1,949,460 2,433,201 3,016,848	85,370 104,027 113,789 141,977 176,094	(*) - (*) (*)	(*) (*) (*)	= = = = = = = = = = = = = = = = = = = =	-
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$14,000 under \$14,000. \$14,000 under \$15,000.	986,249 1,105,137 1,125,114 1,221,938 1,210,825	3,414,601 4,027,772 4,147,532 4,853,041 5,107,082	83,602 66,803 81,945 114,092 108,354	355,992 243,024 381,222 451,577 441,243	920,637 1,054,095 1,069,862 1,135,720 1,123,466	3,059,816 3,777,466 3,762,859 4,371,766 4,650,862	178,345 220,573 219,754 255,201 271,598	4,398 1,750 4,905 5,833	10,075 3,451 29,698 14,977	(*) (*) (*) (*)	(*) (*) (*) (*)
\$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000. \$50,000 under \$100,000.	5,248,608 2,942,062 1,275,855 928,172 165,914	26,665,317 19,191,696 10,201,810 8,481,577 1,506,551	537,120 392,943 223,946 200,561 23,295	2,891,287 2,900,577 1,964,326 1,976,978 188,741	4,870,211 2,614,394 1,093,017 758,589 146,615	23,688,637 16,186,338 8,040,303 5,963,120 1,044,678	1,383,656 945,984 469,984 348,591 61,048	41,896 46,559 98,882 162,658 33,248	85,393 104,781 197,181 541,479 273,132	8,943 5,454 6,636 18,235 5,003	419 535 716 4,154 1,446
\$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	24,864 3,991 371 134	288,753 69,096 8,612 8,654	2,718 282 29 6	19,627 2,010 290 608	22,745 3,768 348 130	175,456 34,014 3,344 1,146	10,255 1,989 196 67	6,305 1,244 124 42	93,670 33,072 4,978 6,900	1,242 353 40 14	571 250 29 12
Setum indexit, Fetum 1 : under . Fetum 2 : under . Fetum 3 : under .	1,452,749 3,805,095 5,649,313 10,589,971	2,864,103 11,506,619 21,550,029 66,422,066	101,951 280,922 454,796 1,380,900	176,343 853,000 1,873,060 9,944,446	1,377,129 3,608,321 5,303,780 9,509,817	2,682,288 10,644,725 19,618,769 55,137,035	156,338 621,258 1,145,471 3,221,769	2,924 2,751 16,886 390,958	5,472 8,894 58,200 1,340,585	80 - (*) 45,920	14 - (*) 8,133

Footnotes at end of table.

Table 3.11 —Returns With Solaries and Wages From Form W-2: Salaries and Wages and Social Security Taxes, by Size of Adjusted Gross Income and Sex-Continued [All figures are estimates based on samples-money insounts are in thousands of deliteral

IA]	l figures ar	e estimates b	mae no beem	plesmoney	amounts are 1	n thousands o	d dollarm)				
Size of adjusted gross income	wakes	laries and reported rm W-2	Salaries not subject securit	t to social	Salaries a subject to security	social	Social necurity	Salaries as in excess ilmit	of income	Excess social taxes withhe Form W-	-ld from
STATE OF HOJOSTEO BEOOD THE	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	taxes	Number of returns	Amount	Number of returns	Amount
Nonjoint Returns	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total											
Total	34,797,107	182,868,728	3,791,952	19,451,703	32,845,482	156,220,555	9,125,664	1,714,220	7,196,470	337,445	46,260
						211.682	12.234	7,431	30,695	1,832	347
No adjusted gross income\$1 under \$1,000	52,946 4,755,656	282,861 2,650,803	11,695 402,048	40,484 175,914	44,573 4,526,615	2,451,390	141,712	(*)	(*) -	-	
\$1 000 under \$2 000	4,654,681	6,723,027	537,707	511,521	4,479,898	6,211,373	361,751	(*)	(*)	(*)	(*)
\$2,000 under \$3,000. \$3,000 under \$4,000.	3,765,772	9,014,90h	410,470	564,664 449,197	3,641,100 2,998,644	8,443,850 9,982,797	492,588 582,846	7,288	21,633	(*)	(*)
\$3,000 under \$4,000	3,4178,564	14,030,898	277,800 236,748	649,074	3,120,977	13,376,548	781,341)	21,033	(*)	(*)
			171,451	696,031	2,616,654	13,607,496	794,800	1		(*)	(*)
\$5,000 under \$6,000	2,686,262	14,310,094	148,320	812,987	2,243,600	13,831,985	808,407	2,749	11,071		4
\$5,000 under \$7,000	1,983,975	14,385,173	195,241	1,031,527	1,873,311	13,347,575	780,089	5,322	22,927	(*)	(*)
\$8,000 under \$9,000	1,727,362	14,166,124	183,6nb 182,303	1,205,024 1,453,601	1,625,450 1,236,596	12,944,244	756,465 647,859	12,891	24,574		
\$9,000 under \$10,000	1,304,409					1					
\$10,000 under \$11,000	1,12 ,611 868,795	11,425,068 9,619,576	146,900 150,062	1,762,408	991,319 760,490	9,639,410 8,065,641	563,330 471,476	11,753 28,499	23,250	12,4/2	766
\$11,000 under \$12,000	712,332	8,493,164	157,604	1,534,410	607,831	6,907,485	403,874	46,905	51,269	14,614	927
\$12,000 under \$13,000. \$12,000 under \$13,000. \$13,000 under \$14,000.	599,985	7,743,712	120,744	1,389,555	504,744	6,168,087 4,085,314	360,640 238,900	266,685 276,724	186,070 429,684	43,702 45,363	1,774
\$14,000 under \$15,000	395,735	5,463,665	78,519	948,667	331,299						
\$15,000 under \$20,000 \$20,000 under \$25,000	1,025,717	16,034,596	236,609	3,178,058	842,339	10,732,653	627,529	706,479 183,713	2,123,885		19,944
\$20,000 under \$25,000	263,168 90,737	4,938,276 2,010,022	57,843 18,139	899,151 341,311	220,003 75,480	2,750,293 941,703	160,802 55,075	65,227	727,008		1,625
\$25,000 under \$30,000	81,389	2,318,114	15,821	253,912	73,161	990,332	57,922	64,571	1,073,870	11,460	4,679
\$50,000 under \$100,000	25,413	1,059,099	1,788	29,527	24,624	334,136	19,536	20,005	695,436	3,928	2,575
\$100.000 under \$200,000	5,524	377,627	353	6,477	5,377	87,061	5,092	4,451	284,089		1,323
\$200,000 under \$500,000 \$500,000 under \$1,000,000	1,205	114,843	99	1,324	1,160 170	19,784 2,966	1,157 174	891 146	93,735 29,571	336 61	56
\$500,000 under \$1,000,000 \$1,000,000 or more	174	33,408 18,442	5	22	67	1,120	65	52	17,350		20
				2 200 701	10 011 007	10 137 110	2,372,472	17,157	75,960	2,016	456
Ferims gaer &s	19,514,113	43,144,394 70,074,671	1,876,468 880,981	2,390,794	18,811,807 9,595,611	40,677,640 64,816,930	3,787,621	20,962	58,571		1,076
returns daer : ; [at.gr 25], ther 3. Feturn 3 ; ther 3. Return 3 ; ther 3.	3,703,458	42,745,185	703,829	7,151,087	3,195,683	34,865,917	2,038,219	630,566	728,161		6,031
Returns 1 . r o me	1,493,396	26,904,477	330,674	4,710,653	1,242,381	15,860,049	927,352	1,045,535	6,333,775	214,265	38,696
Filed by men											
Total	18,458,841	103,994,208	1,961,018	9,961,737	17,563,311	88,136,984	5,148,907	1,324,840	5,895,487		39,544
No adjusted gross income	35,875	178,781	9,083	26,075	29,965	131,944	7,701	3,121	20,762	155	91
\$1 under \$1,000	2,422,460 2,510,830	1,383,434 3,690,195	157,374 280,677	73,924	2,328,944	1,286,006	74,390 198,584	(*)	(*)		_
2 000 -4 64 000	2,092,322	5,064,015	225,206	300,651	2,040,468	4,762,882	277,833	1		(*)	(*)
\$3,000 under \$4,000. \$4,000 under \$5,000.	1,608,476	5,505,916	167,031	296,113 355,807	1,572,315	5,200,518 6,823,733	303,664 398,625		15,043	(*)	(*)
	1,616,852	7,184,816	140,672				1	1		((*)	(*)
\$5,000 under \$6,000	1,321,376	7,078,519	90,926	358,377	1,285,968 996,122	6,716,297	392,462 362,961	1,441	5,225	il (*)	(*)
\$6,000 under \$7,000. \$7,000 under \$8,000.	1,034,031 958,005	6,623,344	76,043 90,855	411,674	910,355	6,546,157	382,514	5,142	22,104	(*)	(*)
\$8,000 under \$9,000. \$9,000 under \$10,000.	902,584	7,543,451	78,250	404,846	882,420	7,122,572	416,132	11,737	15,439	11 11	(*)
\$9,000 under \$10,000	698,766	6,565,193	82,833	643,120	647,440	5,906,634	345,208				
\$10,000 under \$11,000. \$11,000 under \$12,000. \$12,000 under \$13,000. \$13,000 under \$14,000. \$13,000 under \$14,000.	625,373	6,485,307	89,932	785,667	572,401	5,676,390	331,610	11,753	23,250	8,881	364
\$11,000 under \$12,000	504,712 409,881	5,722,299 5,029,145	79,204 8b,309	744,211 821,074	456,556 354,626	4,940,831 4,164,366	288,885 243,479	23,287	37,257 43,705	()	815
\$12,000 under \$13,000	404 980	5,029,143	63,056	690,704	359,916	4,474,543	261,602	208,980	155,873	39,619	1,578
\$14,000 under \$15,000	265,917	3,725,968	39,548	468,914	237,331	2,899,817	169,569	205,641	357,237	33,963	2,094
\$15,000 under \$20,000	708,162	11,420,868	140,147	1,834,363	607,376	7,910,350	462,485		1,676,155	125,494	16,931
620 000 under \$25 000	184,521	3,640,356	36,601	564,822	157,630	2,073,225 719,260	121,207 42,067	140,313 52,026	1,002,309		7,650 1,147
\$25,000 under \$30,000. \$30,000 under \$50,000.	64,048 64,244	1,523,950	12,156	215,039 224,243	54,774 58,038	802,392	46,931	52,557	912,399	10,042	4,126
\$50,000 under \$100,000	19,090	881,576	1,308	22,542	18,676	260,807	15,247	16,167	598,229		1,959
\$100,000 under \$200,000	4,671	352.023	272	5,969	4,574	77,531	4,535		268,523	1,544	
\$200,000 under \$500,000	971	106.250	83	1,196	937	17,429	1,019	792	87,625	301	353
\$500,000 under \$1,000,000 \$1,000,000 or more	140	30,200	18	9eç	138	2,445	143	121	26,929		16
					,						
1. The state of th	10,287,315	23,007,158	980,043	1,333,128	9,957,980	21,614,725 32,501,950	1,260,798		59,305 42,765		173 1,076
	4,914,762	34,793,728 26,283,839	418,907 358,049	2,249,011 3,510,570	4,722,305	22,155,947	1,295,145	488,660	617,322	96,863	4,851
P. T	1,045,901	19,909,483	204,019		902,196	11,864,361	693,687	807,960	5,176,090	179,113	33,442
	1	L		1							

Footnotes at end of table.

Table 3.11 —Returns With Salaries and Wages From Farm W-2: Salaries and Wages and Social Security Taxes, by Size of Adjusted Gross Incame and Sex-Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

		laries and reported rm W-2	not subject	and wages to social y taxes	Salaries subject to securit	o social	Social security	Salaries an in excess o limita	fincome	Excess social taxes withhe Form W-	ld from
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount!	taxes	Number of returns	Amount ²	Number of returns	Amount ³
Nonjoint Returns Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Filed by women								1			
Total	16,338,266	78,874,519	1,830,934	9,489,965.	15,282,171	68,083,572	3,976,760	389,380	1,300,982	56,269	6,716
o adjusted gross income	17,071	104,080	(*)	(*)	14,608	79,737	4,533	4,310	9,933	(*)	(*)
1 under \$1,000	2,333,196	1,267,368	244.674	101,984	2,197,671	1,165,384	67,321	-	-	- '	-
1.000 under \$2,000	2,143,851	3,032,832	257,030	230,968	2,060,918	2,801,731	163,167	(*)	(*)	(*)	(*)
2.000 under \$3,000	1.673.450	3,950,891	185,264	263,953	1,600,632	3,680,968	214,756	(*)	(*)	-	
3.000 under \$4.000	1,469,588	4,935,983	110,769	153,084	1,426,329	4,782,279	279,182	(*)	(*)	- '	
4,000 under \$5,000	1,589,642	6,846,082	96,076	293,267	1,553,669	6,552,815	382,716	-	-	-	
5.000 under \$6.000	1,364,886	7,231,574	80,525	337,653	1,330,686	6,891,199	402,338	(*)	(+)	-	
6.000 under \$7.000	1,290,041,	8,026,132	72.277	401.313	1,247,478	7,621,695	445,447	(*)	(*)	-	
7.000 under \$8,000	1,025,970	7,401,952	104,386	600.534	962,956	6,801,418	397,575	-	-	-	
8.000 under \$9.000	824,778	6,622,673	105,416	800,178	743,030	5,821,672	340,333	(*)	(*)	-	
9,000 under \$10,000	665,703	5,998,612	99,470	810,481	589,156	5,178,996	302,651	(*)	(*)	-	
10.000 under \$11,000	501,238	4,939,761	106,968	976,741	418,918	3,963,020	231,720	-	-	-	
11.000 under \$12.000	364.083	3,897,277	70,858	771,835	303,934	3,124,810	182,591	13,118	8,196	(*)	(*)
12.000 under \$13.000	302,451	3,464,019	71,295	713,336	253,205	2,743,119	160,395	13,110	,	(*)	(*)
13.000 under \$14.000	195,005	2,422,592	57,688	698,850	144.828	1,693,545	99,038	57,705	30,197	15,483	66
14,000 under \$15,000	129,818	1,737,697	38,971	479,754	93,968	1,185,496	69,331	71,083	72,447	15,463	00
15.000 under \$20.000	317,555	4,613,729	96.462	1,343,696	234,963	2,822,303	165,044	164,546	447.730	27,249	3,01
20,000 under \$25,000	78.647	1.297.920	21,242	334.329	62,373	677.068	39,595	43,400	286,523	5,464	92
25,000 under \$30,000	26,689	486,072	5,983	126,272	20,706	222,443	13,009	13,201	137,357	3,464	92
30,000 under \$50,000	17,145	379,084	2.387	29,669	15,123	187,940	10,991	12,014	161.475	1 2 201	1 , ,,
50,000 under \$100,000	6,323	177,520	480	6,985	5,948	73,329	4,289	3,838	97,206	2,231	1,16
3100,000 under \$200,000	853	25,604	1		803	9,530	557	445	15,566	158	10
200,000 under \$500,000	234	8,594		ь37	223	2,355	138	99	6,110	35	2
500,000 under \$1,000,000	34	3,199	1.5		1 32	522	31	25	2,641	10	1
1,000,000 or more	15	3,272		36	14	198	12	7	3,074	5	
leturns under \$5,	9,226,798	20,137,236	896,425	1,057,666	8,853,827	19,062,915	1,111,674	7,257	16,655	(*)	(*)
Returns \$5,000 under \$10,	5,171,378	35,280,943	462,074	2,950,158	4,873,306	32,314,980	1,888,344	2,642	15,805		
leturns \$1 ,000 under \$15,70	1,492,595	16,461,346	345,780	3,640,516	1,214,853	12,709,990	743,074	141,906	110,840	19,288	1,18
Returns \$15,000 or wire	447,495	6,994,994	126,655	1,841,625	340,185	3,995,688	233,665	237,575	1,157,681	35,152	5,25

^(*) Estimate is not shown separately because of the small number of returns on which it was based. However, the data are included in the appropriate totals. This amount can be reached by dividing the amount of social security taxes withheld by the appropriate rate for the filing period.
2To compute this amount, subtract the sum of columns 4 and 6 from column 2.

3For taxpayers with more than one Form W-2 only, this is the amount in excess of the maximum social security taxes due for the filing period.

NOTE: Detail may not add to total because of rounding.

Table 3.12 —Returns With Additional Tax for Tax Preferences: Selected Income and Tax Items by Size of Adjusted Gross Incame

[All figures are estimates based on samples--money amounts are in thousands of dollars]

•		Adjusted		subject tax		Incom after c			with no in fter credit	
Size of adjusted gross income	Number of returns	gross	Number of returns	Amount	Additional tax for tax preferences	Number of returns	Amount	Number of returns	Adjusted gross income less deficit	Amount of additional
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	18,542	1,732,343	14,557	1,827,374	192,575	13,922	977,963	4.620	-10,719	4.,127
No adjusted gross income			-	-	15,868	, -	-	1,957	-215.077 2,750	
\$1 under \$10,000 \$10,000 under \$15,000	396	3.152 5,216	97 59	225 346	1.565	106	34	357	4,712	1,315
\$15,000 under \$20,000 \$20,000 under \$30,000		6,039 14,072	213 483	1,129	2,712	127 397	1,031	169	3,801 ⊣,lh3	1.762
\$30,000 under \$40,000	986	33,667	827	14,219	5,295	771	2,769		7,266	
\$40,000 under \$50,000 \$50,000 under \$100,000		54,19h 352,469	1,132	28,823 191,74h		4,241	6.234		5,944 38,611	
\$100,000 under \$200,000 \$200,000 under \$500,000	4,357	610,344 712,965	4.171	358,246 439,929	23,521	4,090	155,150		37,473 35,576	
\$500,000 under \$1,000,000 \$1,000,000 or more	639	428.022	h01 308	263,277	16.868	585	163,617	54	3h.007 27.755	2,412

 $\ensuremath{\mathsf{NOTE:}}$ Detail may not add to total because of rounding.

Table 3.13 — All Returns: Tax Liability and Taxpayments by Size of Adjusted Grass Incame

						Individ	ual Re	turi	ns/1974	• Tax C	omputati	on and	t Tax	Rates
4	* * * * * *	(17)	8,435,800	521,369 521,369 814,178 790,381	822,852 894,757 877,594 806,276 626,601	872,450 289,850 216,043 59,698 13,437	2.656 314 108	4,430,245	5,510 520,86 2 513,473 789,506 509,658	922,506 894,441 877,481 806,176 726,469	872,239 289,826 215,922 59,674 13,429	2,654 314 107	5,554	435,570 2,005,594 2,155,768 1,862,313 1,454,555
Tax	Number of returns	(16)	67,413,067	162,220 7,191,375 8,578,328 8,059,077 7,479,784	6,459,882 6,176,132 5,201,073 4,358,754 3,227,235	4,934,637 2,254,530 2,166,285 698,141 134,687	24,670 3,166 1,090	17,334,767	136,123 7,110,705 8,649,038 7,475,912	h,656,058 h,172,317 5,199,332 4,357,518 3,225,878	4,932,505 2,254,047 2,164,929 697,861 134,582	25,64h 3,158 1,084	-8,300	11, *64,2*5 19,805,509 15,574,285 10,046,791
ritv			3,942	1,155	395	139	1 1 1	3,710	9 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	394	(*)	1 1 1	233	1,399 950 499 941 1441
Social security taxes on tip income	Number of returns	14)	42,404	27,839 17,307 17,701	3,474	2,847	,	M1.405	18,431	3,474 11,241 12,362	2,897	r I I	11,499	39,188 23,659 17,984 9,093 2,980
ment	* 4.77. 2.	(13)	3,289,120	52,072 + 124,771 + 188,453	253,652 263,304 244,039 209,583	350.843 237.852 433.152 203.426 36,961	6,423 644 228	2,988,522	636 55,648 121,756 199,982 237,695	232,654 256,419 238,421 203,530 180,844	345,825 (236,775 430,420 202,879 35,872	6,402 640 225	300,496	264,773 599,296 641,510 513,999 1,269,540
Self-employment tax	Sumber of returns	(12)	6,655,695	448,953 675,086 679,910 644,999 590,415	542,686 499,703 415,270 340,021 282,043	491,300 291,847 485,465 219,762 40,042	7,205	5,385,474	3,732 290,367 451,965 547,470 546,362	511,612 488,979 408,189 333,347 277,487	486,651 290,739 482,427 219,043 39,946	7,177	1,269,221	1,460,592 1,578,711 1,256,681 823,042 1,536,509
n Ing IN credit	* Tan me	(11)	144	1 1 1 1 1	€	(*)	÷ (144		ŧ	(*)	€	-1-	(*)
Tax from Tecomputing prior-year WIN credit	Number of	(10)	346	1 1 1 1	€	(*) (*)	+ I (*)	346	1 () 1	•	(*) (*) 171	€	ı	(*)
mputing ar redit	Ameunt Re		94,354	8,633 1,424 2,396 2,859	3,386 4,183 3,256 4,110 2,153	6,946 5,854 18,195 15,958 6,782	2,523 959 1,120	73,820	350 198 792 1,544	2,114 3,252 3,040 3,800 1,826	5,201 5,731 16,314 15,790 6,618	2,450 953	20,534	11,029 7,901 9,708 7,380 58,337
Tax trom recomputing prior-year investment credit	Number of	(8)	377,391	21,555 8,458 15,736 22,415	23,206 19,104 18,875 16,616	38,658 31,667 61,489 41,114 13,824	4,047 h	311,711	402 2,221 6,616 13,476 15,487	16,487 19,391 17,363 17,639 15,258	36,526 31,184 50,133 40,837 13,725	4.023 671 272	65,680	37,204 50,319 54,405 43,707 191,756
rax	A Amount	(7)	142,574	16,223 822 666 434 831	736 622 1,566	1,736 976 8,105 17,948	27,007 16,868 23,999	142,574	15,223 822 666 434 831	736 622 11,564	1,736 976 8,105 17,948 23,521	27,007 16,868 23,999	,	17,357 1,620 1,565 1,874 120,159
Additional cax for tax preferences	Number of	(9)	18,542	2,081 158 100 93	74 135 374 155	363 203 2,189 4,801 4,357	2,349 639 319	18,542	2,081 158 100 93 152	74 135 374 155	363 203 2,189 4,801 4,357	2,349 639	,	2,274 310 310 345 15,220
ax	\$m-un4	(5)	123,464,526	840,480 3,160,769 5,067,865	7,816,854 9,018,105 9,318,842 9,291,759 8,131,667	15,817,810 9,744,448 15,030,541 12,214,130 6,112,186	3,062,349 932,803 1,026,584	123,464,526	6,704 890,980 3,160,769 5,067,865 6,820,132	7,816,854 9,018,105 9,318,842 9,291,759 8,131,667	15,817,810 9,744,448 15,030,541 12,214,130 6,112,186	3,062,349 932,803 1,026,584	,	2,237,596 13,708,853 21,506,973 22,070,254 53,940,850
Income tax after credits	Number of	(4)	67,330,147	134,042 7,180,577 8,666,979 8,048,945	6,655,989 6,172,212 5,199,141 4,357,424 3,275,765	4,932,399 2,253,984 2,164,585 697,301 134,315	26,525 3,104 1,068	67,330,147	134,042 7,180,577 8,6,979 8,048,945 7,475,792	6,655,989 6,172,212 5,199,141 4,357,424 3,225,765	4,932,399 2,253,984 2,164,585 697,301 134,315	26,525 3,104 1,068	1	11,717,988 19,788,347 15,565,176 10,045,355 10,213,281
litey	† V grout 4 N	(3)	127,003,399	84,442 1,019,093 3,353,030 5,312,626	8,074,704 9,286,610 9,567,339 9,506,850	16,178,177 9,989,146 15,490,607 12,453,352 6,181,008	3,098,635 951,653 1,052,063	126,679,005	23,923 948,636 3,284,688 5,269,976 7,061,727	8,052,434 9,278,795 9,551,505 9,500,487 8,314,914	16,172,414 9,987,946 15,485,985 12,452,631 6,180,754	3,098,541 951,643 1,052,005	324,397	2,532,923 14,320,819 22,160,280 22,594,738 65,394,642
Total tax liability	Number of	(2)	.466	7,572,735 8,899,085 8,149,651	6,687,312 6,183,392 5,206,435 4,364,309	4,937,294 2,255,207 2,168,283 698,804 134,759	26,695 3,169 1,092	67,334,767	136,123 7,180,705 8,667,074 8,049,038 7,475,912	6,172,317 6,172,317 5,199,332 4,357,518 3,225,878	4,932,505 2,254,047 2,164,929 697,861 134,582	26,646 3,158 1,084	1,307,699	12,710,043 20,034,953 15,612,715 10,071,087 10,225,303
11 4 12 12 12 12 12 12 12 12 12 12 12 12 12	-	(1)	0,190	11,698,437 9,985,600 9,685,421 8,370,873	6,718,132 6,205,318 5,218,183 4,368,613	4,944,795 2,259,928 2,173,868 700,528 135,304	26,842 3,194 1,096	67,334,767	136,123 7,180,705 8,657,074 8,049,038 7,475,912	6, 654,058 6,172,317 5,199,332 4,357,518 3,225,878	4,932,505 2,254,047 2,164,929 697,861	26,646 3,158 1,084	16,005,423	26,766,673 20,586,617 15,670,258 10,071,087 10,245,555
Section of the Control of the Contro			All returns, total	\$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$8,000	\$10,000 under \$12,000 \$10,000 under \$12,000 \$14,000 under \$14,000 \$1,000 under \$18,000 \$100 under \$18,000	\$20,000 under \$25,000 \$20,000 under \$30,000 \$30,000 under \$30,000 \$50,000 under \$100,000 \$100,000 under \$100,000	\$200,000 under \$500,000 \$500,000 under \$1,000,000	Taxable returns, total	Under \$2,000 \$2,000 under \$4,000 \$4,000 under \$6,000 \$6,000 under \$8,000 \$8,000 under \$10,000	\$10,000 under \$12,000 \$12,000 under \$14,000 \$14,000 under \$18,000 \$19,000 under \$18,000 \$18,000 under \$20,000	\$20,000 under \$25,000 \$22,000 under \$90,000 \$90,000 under \$100,000 \$50,000 under \$100,000 \$100,000 under \$200,000	\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or mere	Total nontaxable returns	All returns, summary Returns 15,000 under 310,000 Returns 51,000 under 15,000 Returns 515,000 under 520,000 Returns 510,000 or more

Table 3.13 — All Returns: Tax Liability and Taxpayments by Size of Adjusted Gross Income—Continued

[All figures are estimates based on imple- — Doney impunts are in thousands if didiars]

														In	div	rid	ual	Re	etu	rns	/1	97	4	•	•	Tax	Co	om	ıpu	tat	ion	ısı	nd	Tax F	at	es
payment	Amount	, 32,	7.672	570	(*)		(*-	· .	8/8	!	()	Ŷ.	2,01	585	1,815	501.1	179	78	5,488	2	;	(*)	(*)	90		£ £	2 013	710.4	1,764	1,068	594	29	1,184	878	(£	204
Other tax payment.	Number of	(31)	24, 588	2 793	(*)	1	€	(*)	3 809		€:	÷	2,912	3,752	2,704	199	23	17	19,368	£	-	£	(*)	8,595		EE	152	16:00	2,638	946	344	13	5,320	4,943) (2,491
tax on soline,	Amount	(30)	104,353	17, 220	5,945	9,625	6,845	5.975	1 296.0	5.348	5,061	4,261	0.073	11.970	5,309	1,000	100	92	67,578	129)	2,114)	3,562	5,141	4,421	667.7	4,239	7,303	6,025	5,211	1,048	573	88	36,776	26,816	14, 377	11,502
Credit for tax on certain gasoline, fuel, and oil	Number of	(24)	1,513,317	200 066	106,190	131,588	105,892	117,679	103,646	85,406	86,961	56,154	138,313	120,745	45,434	2 502	368	151	1,074,759	484	31,382	72,632	95,593	90,078	80,539	82,810	136,220	83,078	45,209	10,330	2,581	150	438,558	378,176	258.635	191,902
social rity ttheld	Amount	(28)	383,895	1 778	541	239	342	1,028	144.7	27,345	45,249	41.52/	51.153	58,846	41,143	947 5	830	26b	378,485	152	101	363	405	2,278	27,088	44,051	77,288	51,106	40,772	18,199	5,429	200	5,414	2,485	23,985	102,172
Excess social security taxes withheld	Number of	(27)	2,276,684	4.676	2,393	148	3,420	10,750	179.544	357,944	387.234	567,492	236,771	194,945	76,603		669	7.32	2,261,379	188	108	3,212	9,707	28,340	300,802	385, 131 269, 744	482,327	236,688	76,141	23,030	5,128	232	15,305	7,563	383,881	849,640
for on of time	Amount	(29)	766,605	10.420	2,097	7,626	5,337	6,610	16.570	8,363	9,878	11,003	18, 42	79,55H	153,504	106 355	58,132	104,148	748,583	2.249	5000	4.353	6,142	4,839	8,164	9,828	26,704	22,859	153,451	126,000	106, 329 58, 131	107,488	18,025	16,199	26,042	25,730
request for extension of filing time	Number of returns	1253	215,684	16,023	9,371	20.874	12,045	8//8	12,083	10,521	6,300	107.6	10.00	31,680	23,515	2.094	355	FG*	185, n01	157	16 581	10,549	//#./	8.356	10,434	9,044	21,633	31 495	23,534	7967	354	157	30,083	38,361	27,410	20,255
ed tax	Amount	(24)	20,550,259	125,971	156,213	300,147	512,992	583 475	591,273	570,274	592,075	1 330 871	1,240,995	3,547,001	2,582,599	1,515,798	463,724	086. 04	ZU, 166,066	7,579	245.50H	480,929	200,131	583, 454	551,742	583,820	1,371,778	3 531 496	4,572,704	7 513 666	463,269	457,040	384,195	400,692	1,465,731	1,460,364
Estimated tax payments	Number of returns	(23)	7,255,22n	180,138	368,947	683,722	687,539	553 401	502,335	404,737	367,610	030,026	438,150	752,147	412,484	22,149	2,777		6, 753, 049	1,528	593,458	80h,710	677,470	542,674	400,416	327,145	h0t,270	769 153	411,414	47,655	2,765	983	442,177	845.216		
tax	Amount	(22)	117,419,739	1,140,744	2,069,829	4,857,937	0,530,388 H 24, 108	9,353,605	10,740,789	10,700,554	10,434,244 R 715 957	15 877 350	8,961,436	10,745,612	5,667,326	603,382	99,991	607.60	115, 312, 628	24,673	4,639,847	6,386,903	000,001,0	10,713,680	10,682,978	8,713,014	15,869,490	10.723.327	5,659,523	601 603	99,542	55,230	2,167,109	6,049,121	25,552,336	24,391,913
Income tax withheld	Number of returns	(21)	73,442,113	9,932,283	8.032,059	7 300 156	7,290,633	6,225,934	5,837,013	4,957,514	4,148,856	. 604.014	2,037,138	1,760,505	497,315	17,240	1,976	-	256.8/1.00	113,956	7,442,861	7,068,122	201.020.0	5,820,182	4,948,415	3,040,330	4,500,395	1,755,935	720,065	17 131	1,953	774	12,664,167	22,158,112		9,532,266
11	Amount	(201	139,292,526	1,294,537	2,835,628	7 04.0 10.0	8 853 370				11,086,563		10,284,403	•	4,859,782	2,232,185	623,003		130,0/4,824	34,821		6,882,132			11,284,486		17,352,798		10,433,423	2 227 964		629,187	2,612,702	6,496,159		25,991,885
Total	Number of returns	(19)	78,322,873	10,245,963	8,415,657	7 000 125	7 412 777	b, 605, 377	6,122,467	5,165,574	4,336,993	2021 378	2,236,714	2,137,380	133,318	26,458	3,143		04,940,83/	115,232	7,961,457	7,723,725	525,555	6,099,685	5,149,486	3, 198, 021	4,889,139	2,130,176	132 225	26,261	3,113	1.07	13,377,036	23,137,082	15,448,602	9,984,556
20 + 121 TEL		(18)	14,447,724	11,096,524	2,412,865	221 222	91 347	30,820	21,926	11,748	380	7.501	4,721	5,585	1,724	147	25	,	ı	1	,	1 1	1 1	1	1 1	1	1 ;	F) 	, ,	,	14,697,724		_	20,252
¥															01	0,	000							\$14,000	\$15,000		\$25,000	\$50,000			000		:	000,01	\$15,000	\$20,000
Size dolling Folgr			All returns, fotal	Under \$2,000		Sp. 000 under Sp. 000	38,000 under 510,000	710,000 under \$12,000	312,000 under 314,000	\$14,000 under \$15,000	\$16,000 under \$18,000 \$18,000 under \$20,000	\$20.000 under \$25.000	\$25,000 under \$30,000	\$30,000 under \$50,000	\$100,000 under \$100,000	\$200,000 under \$500,000	\$500,000 under \$1,000.000\$1,000,000 or more		TRACT TELLULAR TRACT	Under \$2,000 under \$4.000	\$4,000 under \$6,000	\$5,000 under \$8,000 \$8,000 under \$10,000	\$10 000 ander \$12 000	\$12,000 under \$14,000 .	\$14,000 under \$15,000 . \$15.000 under \$18.000	\$18,000 under \$20,000	\$20,000 under \$25,000	\$30,000 under \$50,000 .	\$50,000 under \$100,000	\$200,000 under \$500,000	\$500,000 under \$1,000,000	10 000,000,000,000,000,000,000,000,000,0	Total nontaxable returns	All returns, summary Returns under \$5,000 Returns \$5,000 under \$10,000	Returns \$10,000 under \$15,000	Returns \$10,000 under \$20,000

Table 3.14 -Returns With Tax Overpayment: Type of Taxpayment by Size of Adjusted Gross Income [ALL figures are estimates based on samples—soonsy arounts are in thomson's of dollars.]

											indiv	idua	l Het	urns	1974	•	Tax	Co	mpu	itatio	n an	d Tax	Rat	es				
nt		Total other	payments	(47)	54, 453	1,1,0	516 724	2,11,	333	120.4 20.4	1, 25, 14 (S) , (S)	11.41	1.15	ž - 3 ; - 3	2) 3) 3 2	1 th 1	4	•	131	17	17,	4 1 4	14 q.	475	10 to 10 to	± 1	1	100
e of taxpayment	red compayments	1 ine	Amount	(13)	100	7-1 (- 7 - *	231	·	2,830	76e	F. 04.7	ere	-2 -1 -1 -1 -1 -1 -1 -1 -1 -1 -1 -1 -1 -1	1	4, 14	1 - 1		, ,	K *	15,12	Alega	1,042		7,1,2	4	2 2 2		45,77 4,580 4,580 7,591
overpayment by type	Fayment with request	or tiling time	Number of returns	(27)	42,351	- 50°	1,334	-	5,62	1, 13t	1,127	000	24.3	1 . 4 4 6 8	Tr.		•) 1	<u>.</u> .	ħ.		4		1964	6.P. T.	i i	4.1	4 7 4 67 7 7 9 9 1 7 9 9 10 9
Returns with tax overpayment by type o		Income	Althreid	(11)	1.4.24.3.0	265, 12	1,145,782	2,175,20	2, 30, 2/4 2, 32, . , to	5,675,74	4,02c,038	51.051,746 4.753,123	11,024,950	5, 57, 34, 2, -4, 14, 1, 70°, 404	135 (445)		4.71	7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1,247,41	2,446,701	3, -14,41.	4.11.54	5,027,211 4,047,31	2 ,151,213	1,782.4°	2 1.244 1.41	2 - 46m/2	5, 445, 44 20, 10 20, 200 40, 204, 31
Returns		Number	recurbs	(34)	62,46,45	135,045	4,451,492	5,542,146	5,555,553 5,0 6,134	2,012,021	2,653,302	2,442,174	1,424,309	1,24,24,1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	77 3	14	1,337	3,535,454	2,365,70 2,24,204	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2,524,52	2,47,45	3,414,000	12.00 t	284	E 97, (7 g 4, SA	1, 14, 14, 15, 14, 15, 14, 15, 14, 15, 15, 15, 15, 15, 15, 15, 15, 15, 15
	9.4		Amount	(5)	6,574,032	207	3, 328 167, 658	345,624	336,340	324,172	330,044	347,006	1,424,422	1-0,5-1 10', 57 22,557	5,4 1 013		17	3.72- 1553:	277, IL 34.,400	330.798	327,650	342,44	300, 170 300, 170	1,424,0'12	27 t 21	444.0 443.0	2,240	1,052,635 1,77,2 2,335,72
	Teo rebate		Number of returns	(8)	12,796,439	1, 14. 0, 11.	100,423	3,781,78	5.407.911	5,172,431	2,711,308	2,585,104	7.74	1, 2424.	14,124 0.1		E	Z 4	3,076,470	3,540,537	5, 121, 12 5, 122, 13	2, 75, 14%	2,217,14	5,345,745	1,007,471 228,613	1 7 10	30,210	9,135,301 10,20,401 12,33,144 12,10,47
	975 tax		Amount	(7)	1,561,238	7,691	8,873	23,425	24,226 3°,713	42,003	39,316	31,402	13.11	27,40	124,255 71,045	14,345	1, (*)	(*) 3,502;	13,551	19,471	8,500 8,000	35,074	24,065	112,096	273, 792 303, 244	27.754 915.75 518.74	149,737	120,509 174,095 174,373 1,117,259
rgayment	Gredit on 1975		Number of returns	(6)	2,14,42	34,234	538,44	112,237	107,632	17.753 17.703	77,100 72,840	02, 757 50, 757	157,24	121, 241 121, 21	101(37	1	346 (*)	(*) Le, 7852	5,412	87,841 105,135	45,954 45,954	74,25.	411.00	233, 11th	1.5.535 1.5.535	24, 15	203 that	304,40; 553,440 547,540 547,939
Total returns with tax overpayment	pu		Amount	(5)	27,444,071	27.4, 122	757,360	964,714 1,064,604	1,049,073	1,105,138	1,1111,137	1,275,677	4,500,100	1,149,135	100.44	77-4-6	542,0	700.465	750, 246 927,615	946, 246 500, 109	1,000,236	1,176,460	1,25,421	4,131.441 2,261,531	1,174,762	130,300	2,32, 139	4, 212, 723 5, 340, 241 0, 041, 463 9, 888, 787
Total return	Refund		Number of returns	(4)	16,109,291	23€, 403 4,919,521	4,905,358	3,685,266 4,024,843	3,663,945	3, 041,232 2,475,737	2,653,127	2,538,464	1,5e4,1dl 3,226,303	1,300, 7,5,27, 145,11	15,0,5 4,3,30 5,000		951	2,493.212	5, CL7, 314	3,518,141	2,029,21 2,044,044	2,092,242,5 2,041,102	2,534,1%,	5.551,431	200, 194 200, 194 140, 54	16,184 2,186 201	12,615,02t	21, 962, 102 10, 304, 6.4 12, 015, 944 15, 164, 194
	Total	over-		(5)	27,11, de	20%, 702 286, 713	766,433	388, 1999 1, 090, né3	1, 002, 308	1,146,346	1,145,073	1,311,145	4,6 11, d26	1,489,14.	266,315	2, 4,	Carlo	₹. °CZ	2005, 77 , 440.	10 mg 20 mg	1, 190, 141 1, 188, 127,	1,212,112	1,299,375	1,000,000,000	1,453,502	31,597	4,0,774,5	4.333,231 5.555,370 5,176,276 11,076,046
	Totel	tex liability		(2)	70,040,041	11,227	204,782	1,145,444	1,598,480	2, 12th, 083	3,300,002	3,947,948 3,947,948 3,760,774	16,540,441	.777.510 5.55.555 5.57.545	4,275,240 35,935 35,035,035	496,401	14.4 14.4	145,621	455, 674 4, 174, 603	1,572,773	2, 451, 134	5,0-4,711 5,29%,162	2, 75, 1, 11 2, 78, 1003	10,580,755 10,328,490	5,17,415	1,577,721	30,13	2,019,295 11,532,445 17,657,425 4,431,919
	Number	of returns		(5)	05.704,04.	262,411	4,737,887	3,761,517	5,744,173	3,272,117 3,170,811 3,14,775	2,772,134	2, 20, 33	5,341,131	1, 4, 1, 2, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	35,127	247		10 1 Not 1	3, 74,00,0	16,000	2,120,000	2,750,400 2,090,11,4	2,544,017	7,744,43,	1, 226, 513	34,5% 1.227.2 1.24.2	13,151,44	22,24c, 17; 16,792,41) 12,47; 62: 13,445,16:
	Size of adjusted gross income	51% of adjusted gross ancour			All returns, total	No adjusted gross income.	\$1,000 under \$2,000 \$2,000 under \$5,000	\$5,0x*! under \$4,000.	\$ууон under \$уукк \$оунк under \$уун	المالية المالية المالية المالية المالية المالية المالية المالية المالية المالية المالية المالية المالية المالية	\$1, ''V. under \$11,''H"	\$12,000 under \$12,000 \$12,000 under \$14,000 \$14,000 under \$12,000	\$15,000 under \$21,44 \$21,000 under \$21,64	\$25,1000 under \$11,100 \$50,000 under \$11,100 \$50,000 under \$11,100	\$144,000 under \$cliciting \$28,00 under \$160,00	\$1.00 to the second sec	No adjusted gross ore	\$1,:00 under \$2,001 \$1,000 under \$3,000	\$3,000 under \$4, ()	Sylva wider Silva	Approximately ap	\$1.54 under \$11,44 \$11,44 under \$21,44	\$15,000 under \$1,000	\$1.5/Ku. under \$20,000 \$1.5/Ku. under \$20,000 \$1.5/Ku. under \$2.5/Ku	また、いめ、under 等いい。 また、いめ、under 等しい。 もた、いめ、under 等上は、に	Birtyckt under Birtyck Buttyckt under Birtyck Birtyckt under Birtyck	Total montanaule returns	All returns, simpart; Returns index \$\frac{2}{2}\cdot \frac{2}{2}\cdot \frac{2}\cdot \frac{2}{2}\cdot \frac{2}{2}\cdot \frac{2}{2}\cdot

Toble 3.14 —Returns With Tax Overpoyment: Type of Taxpayment by Size of Adjusted Gross Income — Continued [All Figures are estimates based on samples-money anomats are an thousands of dollars.]

	Income t	tey withheld a	and no estimated	ed tar.	Keturus	with tax	overpayment by type	0	of taxpaymentLontinued	bed actions	Townson			
Size of odin ted gross income	Ref	Faynents	Credit on	1,7° tan		In one	Estimated	Fayment with request	rax wichnest n request	Total	Fetund	pı	Credit on	1975 tax
	Runker of returns	Ariount	Humber of returns	Amount	Number of returns	Withhed	tav. payments	Number of returns	S time Anount	cther payments:	Number of returns	Amount	Number of returns	Amount
	(7)	(30.3	(17)	(1-)	(+1)	('5')	(21)	(42,	(23,	(47)	(-,-)	(20)	(47)	(20)
All returns, tetal	12,517,376	24,142,191	139.70	87.28c	1,474,14	3,04,780	5,000,441	21,12	155,654	(0), 112	476,133	633,444	420,021	713.35.2
No astronomy and a second and a	4.00,000,000	1, 10, 4, 1 454, 405	11,545	1000	14.1.	504	44,15	4.1	31	Ş	4,5,4	27.30° 2.501	425.7	100 let 1
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All returns, summary: Returns First wider First wide	21,457,486 15,896,175 12,335,537 12,070,180	4.011,876. 1.182.7 1.98.,28.	20,354 27,870 22,518 64,920	1,58,5 1,88,4 1,89,4 1,89,4 1,89,4	120,033 291, 31 5 31 1, 784 210,40	194, 84 105, 84 175, 176 183, 184	45.5.57 0.0.0.04 0.0.0.04 0.0.0.000	(*) 445.1 1050.50	(*) (*) (*) (*) (*)	1904 141 1509	77,24c 168,044 148,7cs	44 1.07 44 1.07 45 1.00 45 1.0	52.451 154.054 450.289 455.001	27,354 46,323 98,563 77,534
Footnotes at end of table.	⊣													

Table 3.14 -Returns With Tax Overpayment: Type of Taxpayment by Size of Adjusted Grass Incame -Cantinued

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Toble 3.15 —Returns With Tax Due at Time of Filing: Type of Taxpayment by Size of Adjusted Gross Income

19 19 19 19 19 19 19 19						withheld	no n	t ax	yments			ī	t.8x	thheld and			9	
1	Size of adjusted gross income	Number of returns	Tax due at time of filling	Number	Income	Payment with for exter of filin		Tota other pay		Tax due at time	Number		Estimated	Payment with for exter of filin	n request nsion g time		l mentsl	Tax due
Column C				returns	withheld	Number of returns	Amount			of filling	returns	withheld	payments	Number of returns	Amount		Amount	of filing
1,000, 10,00		(1)	(2)	(3)	(7)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)	(46)	(17)
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	All returns, total		14,821,785	7, 755, 748	18,356,237	35,010	96,003	846,709	71,409	4,287,654	1,506,379	4,425,889	4,893,147	14,901	93,047	108,233	28,580	3,301,810
1975 1975	No adjusted gross income		17,275	5,145	1,352	(*)	÷	3,685	165	3,777	767	330		€€	(*)	07	01	798
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	\$1,000 under \$2,000.		25,139	17,402	1,244	(*)	*	1,142	51	2,853	; -		188		,	1	1	87
1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,	\$2,000 under \$3,000 \$3,000 under \$4,000		112,321	168,488	20,956	*	·	1,843	108	17,437	8,874	615	1,515	-	• •	·	k)	578
17. 17.	\$4,000 under \$5,000.		183 561	200,122	20 120	k	k –	266,4	55.3	30,130	28 841		2,236	*	•		:	140
Column C	\$5,000 under \$7,000.		200,275	300,014	137,641	1,358	0.47	8,182	539	50,475	34,624	5,914	11,092	(*)	£ (£	: :	(*)	4,550
1,000,000 2,000,000 2,00	\$7,000 under \$8,000.		228,137	351,572	312 217			8,380	311	86.268	39,028	7,668	25.746	ŧ.	€ €	€€	£ £	6,095
Column C	\$9,000 under \$10,000.		263,589	363,838	330,200	1, K06	581	13,138	725	126'98	42,426	22,506	19,536	€	· (*)	€	. (*)	11,653
11.00 11.0	\$10,000 under \$11,000		242,390	366,577	380,107	7.417	589	5,382	562	84,532	43,633	24,571	33.791	(*)	* *	2,206	27	15,135
1,10,10,10,10,10,10,10,10,10,10,10,10,10	\$12,000 under \$13,000		261,688	295,400	388,951			14,693	642	88,247	64,231	678,87	44,000	ì.	ŧ			21,585
1.855.27 1.755.26 1.755.25	\$13,000 under \$14,000		248,443	314,773	473,886	2,941	877	16,565	413	84,735	56,461	42,465	41,376	* ÷	€€	3,729	57	21,134
1,585,277 1,515,425 1,51	\$15,000 under \$20,000		1,243,674	1.610.439	3,490,449	4,078	5,142	104,93n	8,136	549,485	273,52b	345,779	271,319	971	4447	10,400	546	151,802
1,000, 100, 100, 100, 100, 100, 100, 1	\$20,000 under \$25,000		1,215,865	1,115,423	3,416,602	4,939	7,651	120,385	9,913	548,549	205,057	358, Heb	299,009	1,567	956	13,183	596	160,126
Colored Colo	\$20,000 under \$50,000		2,436,647	517,617	3,015,016	4,518	9,282	16,497	16,342	741,952	275,060	496,204	836,340	4,7 53	8,080	24,167	4,123	469,427
19.50.1.35 19.50.2.40 22.51.35 1.00.2.54.3 <t< td=""><td>\$50,000 under \$100,000</td><td>471,150</td><td>2,780,103</td><td>151,224</td><td>1,952,530</td><td>4,421</td><td>22,462</td><td>31,651</td><td>13,527</td><td>677,526</td><td>159,908</td><td>1,142,576</td><td>-</td><td>2,949</td><td>12,962</td><td>26,112</td><td>10,338</td><td>752,154</td></t<>	\$50,000 under \$100,000	471,150	2,780,103	151,224	1,952,530	4,421	22,462	31,651	13,527	677,526	159,908	1,142,576	-	2,949	12,962	26,112	10,338	752,154
4,18 8,6,13 3,2 3,111 3,0 4,201 10 10 10 10 10 10 11,18 3,2 3,111 3,2 3,111 3,2 3,111 3,2 3,111 3,2 3,111 3,2 3,111 3,2 3,111 3,2 4,2,13 11,38 1,2,2 1,2,12 1,2	\$100,000 under \$200,000.	99,946	1,607,541	22,639	155,341	838	11,348	0,752	4,895	315,626	42,515	263,133		1,365	21,118	12,079 3,486	7,902	580,168
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	\$500,000 under \$1,000,000. \$1,000,000 or more.	2,418	360,151	252 76	23,114	29	4,203	101	144	40,185	1,249	47,756		72 29	11,118	520	589	185,804
1,139 8,75 1,136	Taxable returns, total	14,502,375	14,631,414	228, 727, 7	18,344,852	32,175	95,453	518,482	69,389	4,261,585	1,599,734	4,425,471		14,896	93,038	108,108	28,451	3,300,186
2,5,2,6 1,23 1,74 1,23 1,74	No adjusted gross income	1,139	8,767		822	(*)	(*)	81	15	1,956	96	287	561	(*)	(*)	39	6	836
184,113 11,166 51,426 5,456 5,565 5,701 6,70 7,70	\$1 under \$1,000.		1.754		()	, ,	(1	(*)	÷	6.9	€ €	€ €	* £	(*)	_	1 1	1 1	€ €
175, 125 195, 115 195, 120 915, 200 915, 915	\$2,000 under \$3,000.		31,366		3,885	-	4	,	•	3,731	8,606	264	1.472	-	,	(*)	(*)	1 544
135,124 185,185 270,912 200,912 200,912 200,913 200,	\$1,000 under \$4,000.		41,169	206,280	45,451	€€	€€	1,159	ç	27,872	7,033	617	2,126	-	. (()		h69
755, 805 186, 944 210, 952 240, 91 196, 954 196, 957 196, 954	\$5,000 under \$6,000		165,161	220,912	68,895	*	(*)	, per	877	34,527	27,741	3,619	7,535	(*)	(*)	(*)	*	3,278
646,471 227,036 88,444 311,647 319 85,139 51,698 14,844 25,716 (**) (**	\$6,000 under \$7,000	735,805	188,592	290,937	136,754	(*)	(*) £	458 4	28.	47,862	34,123	5,871	10,957	(*) (*)	€ €	€ ₹	€€	4,512
59.54.66. 1.57.66. 6.5.700 3.2.703 1.5.400	\$8,000 under \$9,000.	666,471	227,036	384,641	311,847	1.806	581	9,675	339	85,329	51,698	14,834	25,716	£:	€:)E:	€:	12,020
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	\$5,000 under \$10,000	195,451	257,828	362, 300	329,923			12,454	6/9	86,348	217,212	22,303	/05'67	£ :	€ 3	(x)	Ē.	11,014
486 564 542 443 548,809 44,000 (*) (*) (*) (*) 57 48,809 44,000 (*) (*) (*) 57 48,809 44,000 (*) (*) (*) 77 48,809 44,000 (*) (*) (*) 77 14,21 48,809 44,000 (*) (*) (*) 77 12,20 519,30 20,20 20,20 20,20 (*) (*) (*) 77 12,20 51,20 51,20 40,00 (*) 77 71,20 40,00 (*) 77 71,20 40,00 (*) 77 71,20 40,00 70,00 <td>\$11,000 under \$12,000</td> <td></td> <td>251,125</td> <td>363,147</td> <td>457,750</td> <td>216,47</td> <td>685</td> <td>7,893</td> <td>295 195</td> <td>47,725</td> <td>52,342</td> <td>24,500</td> <td>33,759</td> <td>£ £</td> <td>*</td> <td>2,086</td> <td>2.3</td> <td>21,426</td>	\$11,000 under \$12,000		251,125	363,147	457,750	216,47	685	7,893	295 195	47,725	52,342	24,500	33,759	£ £	*	2,086	2.3	21,426
\$19,170 \$20,686 \$197,170 \$20,686 \$197,170 \$20,686 \$197,170 \$20,686 \$197,170 \$20,686 \$197,170 \$20,686 \$197,170 \$20,686 \$197,170 \$20,688 \$197,170 \$20,688,179 \$11,288 \$197,170 \$1	\$12,000 under \$13,000		259,334	294,443	348,800			14,276	614	87,631	564,231	658,84	44,000	÷ ?	* *			21,585
2,301,485 1,286,556 1,608,871 3,409,535 4,078 5,142 10,42,24 365,714 271,12.4 471 <td>\$14,000 under \$15,000</td> <td></td> <td>240,869</td> <td>369,793</td> <td>610,438</td> <td>7,941</td> <td>817</td> <td>14,733</td> <td>898</td> <td>104,058</td> <td>56,551</td> <td>51,556</td> <td>40,898</td> <td>*</td> <td>*</td> <td>3,729</td> <td>57</td> <td>1 22,548</td>	\$14,000 under \$15,000		240,869	369,793	610,438	7,941	817	14,733	898	104,058	56,551	51,556	40,898	*	*	3,729	57	1 22,548
1,10,10 1,10	\$15,000 under \$20,000	2,301,485	1,286,556	168,891	3,490,552	4,078	5,192	104,262	8,063	548,723	271,522	345,779	271,284	1771	1447	107		151,774
1,100,332 2,745,121 317,410 3,015,048 4,518 9,282 117,519 2,489 17,749 1	\$25,000 under \$30,000	856,364	956,341	5.17,680	2,176,010	3,856	3,969	76,467	10,888	387,851	150,211	355,010	256,922	1,305	1,738	_		162,718
99,924 1,607,468 227,039	\$30,000 under \$50,000 \$50,000 under \$100,000	1,106,385	2,435,127	517,410	3,015,048	4,518	9,282	117.519	24,850	741,775	1 15. 19. 3	2,138,779	2,055,152	2,944	12,962	24,167	4,123	1,241,580
3.266 31.27 2.31 2.566.223 2.566.233 2.566	\$100.000 under \$200.000.		1.667.485	22.639	583 899	X38	11 348	6.752	4.896	315.626	57.515	54N.94J	863.763	1.365	21.118	12.079	7.902	580.168
\$ 3.266 31.27 3.62 3.65	\$200,000 under \$500,0000		982,372	2,881	155,391	225	8,960	1,004	1,000	136,109	10,053	263,133	548,279	458	19,282	3,486	3,197	434,542
931,335 (190,370) [128,426 11,315 1,5120 3,013 2,843 3,014 11,500 4,131 3,02,466 4,131 4,543 4,131 4,543 4,131 4,131,331	\$1,000,000 or mpre		817, X20	76	18,062	13	19,549	35	47	38,288	436	22,719	158,246	29	16,520	192	229	253,076
2,586,225 369,994 525,422 75,120 3,071 774 11,700 653 59,449 18,457 11,660 4,710 (*) (*) 4,710 (*) 1,585 11,1540 1,085,131 1,0	Total nontaxable returns	931,338	190,370	128,426	11,381	2,835	550	28,227	2,021	26,065	6,645	413	1,492	2	σ	125	128	1,423
2,566,225 369,944 255,422 75,120 3,071 774 11,700 653 59,449 18,457 1,660 4,710 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	All returns, summary:				_													
2,250,251 12,0066,2243,1,992 1,125,295 1,424,21,294 2,12,107 1,250,205 1,250	Returns 45,000 under \$10,000.		1,111,540	1,638,661	1,053,139	3,164	1,051	46,193	2,543	330,601	18,457	545,545	80,568	€€9	ĐĐĐ	1,585	4 6 5 8	37,668
	Returns \$15,000 or more		12,086,254	3,958,275	14,916,284	71417	92,616	427,308	5,310	3,435,710	1,118,175	4.180,994	4.52,046	13,454	92,211	100.669	28.431	

Table 3.15 —Returns With Tax Due at Time of Filing: Type of Taxpayment by Size of Adjusted Gross Income—Continued [All figures are estimates based on samples—manner amounts are in thousands of dollars]

Sections Sections	Number of Numb	Number of Numb	Care Care	Carry Carr	Care Care	1, 23) (24) (25) (25) (26) (27) (28) (29)	Carry Carr	Carry Carr	1, (23)	Col. Col.	Carry Carr	Carry Carr	Carlo Carl
Caronina Caronina	Number of Amount Filling Feetures Number of Amount Feetures Number of Amount Feetures	Number of Amount Filing Februars Number of Amount Number of	C(22) (23) (24) (25) (26) (27) (28) (29) (29) (29) (22) (22) (23) (24) (25) (25) (25) (25) (25) (25) (25) (25	Californ Californ	Carrollour Car	Carry Carr	Carry Carr	Carry Carr	Carry Carr	Carry Carr	Columber of Amount Columber of Amount Comber of Amount Columber	Columber of Amount Ciling rectures Number of Amount rectures Ciling rectures	Columber of Amount Ciling Feetures F
(22) (23) (24) (25) (26) (27) (28) (28) (27) (28) (28) (28) (28) (28) (28) (28) (28	(*) (52) (23) (24) (25) (26) (27) (27) (26) (27) (27) (27) (27) (27) (27) (27) (27	(22) (23) (24) (25) (26) (27) (27) (26) (27) (26) (27) (27) (27) (27) (27) (27) (27) (27	(22) (23) (24) (25) (26) (27) 66,545 6,458 3,695,761 3,495,124 28,929 47,271 (**) (**) (**) 1,99 10,589 28,210 (**) (**) 1,94 1,599 29,211 1,313 126 (**) (**) 1,94 1,599 29,21 341 (**) (**) 1,99 10,589 11,313 126 (**) (**) 1,99 10,589 11,313 126 (**) 1,99 10,99 2,21,914 1,313 126 (**) 1,99 10 1,39,92 11,314 1,491 (**) 1,99 10 11,39 11,39 11,39 11,49	(22) (23) (24) (25) (26) (27) (26) (27) (26) (27) (26) (27) (26) (27) (27) (27) (27) (27) (27) (27) (27	(42) (23) (24) (25) (26) (27) (42) (23) (24) (25) (25) (26) (27) (27) (27) (27) (27) (27) (27) (27	(23) (24) (25) (26) (27) (26) (27) (26) (27) (26) (27) (26) (27) (27) (27) (27) (27) (27) (27) (27	(23) (24) (25) (26) (27) (27) (26) (27) (26) (27) (26) (27) (27) (27) (27) (27) (27) (27) (27	(23) (24) (25) (26) (27) (28) (27) (28) (29) (29) (29) (29) (29) (29) (29) (29	(*) (24) (25) (26) (27) (26) (27) (26) (27) (26) (27) (26) (27) (27) (27) (27) (27) (27) (27) (27	(*) (24) (25) (26) (27) (26) (27) (26) (27) (26) (27) (26) (27) (27) (27) (27) (27) (27) (27) (27	(22) (23) (24) (25) (25) (26) (27) (27) (26) (27) (27) (27) (27) (27) (27) (27) (27	(22) (23) (24) (25) (26) (27) (28) (27) (28) (27) (28) (27) (28) (28) (28) (28) (28) (28) (28) (28	(22) (23) (24) (25) (25) (26) (27) (26) (27) (26) (27) (26) (27) (27) (27) (27) (27) (27) (27) (27
(*) (*2) (*2) (*2) (*4) (*2) (*2) (*2) (*2) (*2) (*2) (*3) (*3) (*3) (*3) (*3) (*3) (*3) (*3	(*) (*2) (*2) (*2) (*2) (*2) (*2) (*2) ((*) (*2) (*2) (*2) (*2) (*2) (*2) (*2) ((*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(**) (**25) (**2	(**) (**) (**) (**) (**) (**) (**) (**)	(**) (**) (**) (**) (**) (**) (**) (**)	(**) (**25) (**2	(**) (**2) ((*) (*24) (*25) (*24) (*25) (*25) (*25) (*25) (*25) (*25) (*26) (*	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)
0, 545 0, 428 3, 995, 761 3, 1095 4, 28 4,	178 2.90 2.048 3.955,761 3.95 3.	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) 290 2,008 (*) 109 1,248 (*) 109 1,248 (*) 109 1,248 (*) 2,008 (*) 2,008 (*) 3,009 (*) 3,009 (*) 4,009 (*) 4,009 (*) 5,008 (*) 6,009 (*) 6,009 (*) 7,009	(*) 290 2,008 (*) 1,008 (*) 1,008 (*) 1,008 (*) 1,008 (*) 1,008 (*) 1,009 (*	(*) 2.90 2.008 (*) 1.008 ((*) 290 2,088 (*) 10,4	(*) 290 2,088 (*) 1,098 (*	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)
(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	- 888	- 888	888	888	888	(*) 178 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)
(*) (*) (*) (*) (*) 803 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(a) 340 (b) 340 (c) 34	40 40 40 40 40 40 40 40 40 40	0 6									୍ର ଜ । । ମୟନ୍ତର ଓଡ଼ିହ୍ୟ ବ ।।।। ବା ଜ । । ମୟକ୍ତର ଅନ୍ତେଶ ହ	6 B 11 NHABO WYDA A 1111 A 1 B 11 NHABO WYDA W W
64,700 64,700 85,565 11,1958 (*) 108,072 126,622 126,622 126,622 126,623 126,623 126,623 126,623 126,633 129,633 1	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*) (*) (*) (*) (*) (*) (*) (*) (*)
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283,111 567,420 121,530 456,835 128,733 1,293,623 101,80 953,1112 6,903 501,035 855 146,035 171,986	283,111 567,420 121,530 155,047 1287,230 1,629,623 128,731 1,677,103 10,190 943,112 6,903 941,112 6,903 111,11,986 331 171,986	283,111 567,420 113,192 151,047 121,530 1,456,136 1287,330 1,429,623 10,190 543,112 0,190 543,112 0,900 111,986 2,412,292 7,233,805 1 (*) (*) (*)	283.111 567.420 121.530 1.59.420 127.230 1.59.623 1287.330 1.677.103 10.190 963.112 0.703 10.1035 1.807.103 1.807.10	283,111 567,420 111,530 112,530 1,294,623 1287,230 1,294,623 1287,230 1,677,103 90,190 943,112 6,903 901,035 833 1,677,103 22,412,292 7,233,805 (4) 229 (4) 6 12,756 3,092 12,756 3,092 12,756 3,092 11,737 11,737 91,045 59,675 11,738 88,699 116,548 59,675 11,748 88,678	283,111 567,420 111,520 11,520 11,	18,739 18,7420 18,1392 18,1392 18,1392 18,1393 18,13	283,111 567,420 113,192 111,529 111,534 111,53	18,192 557,420 18,192 111,529 121,530 129,103 129,10	13,130 567,420 111,530 111,530 111,530 1129,130 1129	283,111 567,420 113,192 111,592 112,7,30 129,435 149,4	283,111 567,420 111,520 11,52	18, 19, 19, 19, 19, 19, 19, 19, 19, 19, 19	000 000 000 000 000 000 000 000 000 00
30,190 943,112 6,903 501,035 855 146,035 331 171,986	30,190 943,112 6,903 501,035 855 146,035 331 171,986 2,412,292 7,253,805 18,	2,412,292 7,253,805 (*)	2,412,292 7,253,802 18, (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	2,412,292 7,253,805 18 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	10,140 10,140 10,140 10,140 10,140 10,140 10,141 10,141 11	2,412,292 7,253,805 18 2,412,292 7,253,805 18 12,756 3,902 18 91,005 23,847 (*) 105,604 59,605 18 105,604 59,605 18 105,604 59,605 18 105,604 190,605 18 105,100 190,005 100,0	1,140 0,43,112 1,140 0,43,112 1,141 0,43,113 1,142 0,43,114 1,142 0,43,114 1,143 0,43,114 1,144	10,190 10,190 10,1035 10,035 1	10,190 943,112 940,1935 951,035 855 166,035 117,986 2,412,292 7,233,805 (*) 055 (*) 055 (*) 12,756 3,905 117,756 11,337 91,056 23,847 110,887 107,604 110,887 107,604 110,887 107,604 111,394 1186,03 110,887 107,604 97,746 118,974 97,746 118,974 97,746 118,974 97,746 118,974 118,603 128,603 128,603 128,603 128,673 128,672 1,677,051	10,140 10,1035 10,1035 10,035 10,035 10,035 11,1986 2,412,292 1,233 1,035 11,1986 11,756 11,737 11,043 110,711 110,711 110,711 110,711 110,711 110,711 110,711 110,711 110,711 110,711 110,714 111,003 110,714 111,003 110,714 111,003 110,714 111,003 110,714 111,003 110,714 111,003 110,714 111,003 110,714 111,003 110,714 111,003 110,714 111,003 110,714 111,003 110,714 111,714 111,003 110,714 111,714 111,003 111,204	10,190 943,112 940,1935 943,112 855 106,035 855 106,035 229 7,253,805 12,756 11,737 91,045 23,847 10,645 33 84,104 10,645 33 84,104 10,411,805 110,887 111,603 110,887 111,603 110,887 111,603 110,887 111,603 110,887 112,746 121,346 112,746 121,346 112,346 121,484 146,503 121,484 146,716 121,484 176,716 121,484 176 121,484 2,412,292 7,253,805 2,412,292 7,253,805 2,412,292 7,253,805 2,5770 111,737 91,045 33 84,304 196,533 84,304 196,533 84,304 196,533 84,304 196,533 84,304 196,534 116,603 111,804 116,603 111,804 116,603 111,804 116,603 111,804 116,603 111,804 116,603 111,804 116,603 111,804 116,603 111,804 116,603 111,804 116,603 111,804 116,603 111,804 116,904 111,804 116,904 111,804 116,706 111,804 116,706 111,804 116,706 111,804 116,706 111,804 116,706 111,806 116,706 118,130 1171,906	10,100 943,112	
	2,412,292 7,253,805	2,412,292 7,253,805 229 655 (*) (*)	2,412,292 7,253,805 (4) 655 (*) (*) - 112,756 3,092 91,045 23,847	2,412,292 7,253,805 18 229 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	2,412,292 7,253,805 18 229 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	2,412,292 7,253,805 18 229 655 (*) 655 12,756 3,092 91,045 39,598 106,531 86,394 110,637 107,005 110,837 107,005 111,837 107,005 111,837 107,005 111,837 107,005 111,837 107,005 111,837 107,005 111,837 107,005 111,837 107,005 111,837 107,005 111,837 107,005 111,837 107,005 111,837 107,005 111,837 107,905 111,	2,412,292 7,253,805 18 229 655 (*) 12,756 3,095 56,770 11,737 10,5684 29,675 11,586 86,995 11,186,531 86,903 110,887 111,603 111,180 111,1904 111,1904 110,805 111,	2,412,292 7,253,805 (*) 1229 6,5 (*) 112,756 3,092 9,045 59,104 110,687 111,603 110,887 111,603 110,887 111,603 110,887 111,603 111,887 111,603 111,887 111,603 111,887 111,603 111,887 111,603 111,887 111,603 111,887 111,803 111,887 111,80,92 121,384 118,744 282,443 506,503 88,503 88,503 88,503 88,503 88,503 88,503 88,503 88,503 88,503	2,412,292 7,253,805 229 6,9 12,756 3,092 11,756 11,737 11,045 59,675 110,887 86,998 110,887 111,603 110,887 111,603 110,887 111,603 110,887 112,346 111,347 112,346 112,448 112,446 112,448 112,446 112,448 112,448 112,448 112,448 112,448 112,448 112,448 112,448 112,448 112,448 112,448 112,448 112,448 112,448 112,448 112,448 112,448 112,448 112,448 112,448 112,448 112,448 112,448 112,448 112,448 112,448 112,448 112,448 113,447 113,448 112,448 113,447 113,448 112,448 113,447 113,448 112,448 113,447 113,448 112,448 113,448 112,448 113,448 112,448 113,448 112,448 113,448 112,448 113,448 112,448 113,448 112,448 113,448 112,448 113,448 112,448 113,448 112,448 113,448 112,448 113,448 112,448 113,448 112,448 113,448 112,448 113,448 112,448 113,448 113,448	2,412,292 7,253,805 (*)	2,412,292 7,253,805 (*1 12,756 3,092 56,776 11,737 91,045 59,104 110,711 94,114 14,331 111,603 110,887 111,603 110,887 111,603 110,887 111,603 110,887 111,603 110,887 111,603 110,887 111,603 110,887 111,603 110,887 111,603 110,887 111,603 110,887 111,603 110,887 111,603 111,946 116,746 111,194 111,19	2,412,292 7,253,805 229 65 12,756 3,002 10,718 88,098 10,711 327 10,711 347 110,872 111,603 110,872 111,603 110,872 111,603 110,872 111,603 110,872 111,603 110,872 111,603 111,874 111,603 111,874 111,603 111,874 111,603 111,874 111,603 111,874 111,603 111,874 112,104 111,874 112,104 111,774 112,106 111,774 112,106 111,774 112,106	1,23,3,805 1,23,3,805 1,23,605 1,23,

Table 3.16-All Returns: Tax Subject To Rebate, Rebote, and Selected Tax Items Before and After Rebate, by Size of Adjusted Gross Income

[All figures are estimates based on samples--money amounts in thousands of dollars]

				Individual Return	s/1974	•	Tax	Cor	nput	atio	and Tax Rates		
	tas lity	Amount	(13)	127, 1113, 2014 147, 418, 418, 418, 418, 418, 418, 418, 418	1,052,064 7,542,424 14,520,91	22, 114, 28 87, 184, 750		te dun	Amount	(22)		1, 173, 515 1, 173, 524 1, 173, 524 1, 173, 515 1, 173	200, 5 de 200, 5
	Total tax lishility	Number of returns	(12)	18, cht, the fight of the fight	1,0 (2 12,710, 147 20,134, 457	20,2MJ,755		Net bulen	Number of returns	(2¢)	85, 42, 43, 44, 45, 44, 44, 44, 44, 44, 44, 44, 44	1, et., 22 1,137, vil 721,221 1,131,24. 1,131,24. 1,437,7 20,344. 2,440.	1, 140, 127 3, 184, 772 1, 658, 35, 4, 835, 170
before rebate	Income	Amount	(11)	13, 607, 100 15, 603 16, 516 17, 516 17, 516 17, 516 17, 516 17, 517 17, 517	1,750,583	21,556,538		ayment?	Amount	(52)	8, 21, 87 286, 427 286, 427 100, 420 100,	7,221,777 7,445,276 1),441,004 1,541,744 1,541,744 1,551 2,641,155 1,155	1, 144, 354 7, 244, 358 8, 052, 423 13, 5c8, 803
ollars Selected items	Total in	Number of returns	(20)	77, 44, 47, 73, 44, 47, 73, 74, 74, 74, 74, 74, 74, 74, 74, 74, 74	1,084	1 , 15, 13, 1		N.t. overp	Number of	(54)	7, 200, 6, 200	2, 117, 27, 24, 24, 24, 24, 24, 24, 24, 24, 24, 24	22, 154, 778 17, 418, 348 13, 484, 379 15, ket, 584
housands of do	ect to	Amount	(6)	12.7 (17. 41) 13.7 (17. 41)	1,051,875 1,051,875 2,248,150 17,721,527	21,518,770 8c,20c,8c7		listilit; rr (str	Ameunt	(52)	11.6 77.6 81.1 82.1 82.1 82.1 82.1 82.1 82.1 82.1	30,725,117 15,745,117 15,274,544 10,384,554 10,384,554 11,384,554 11,051,454	1,544,355 12,314,225 19,44,412 84,049,12
emounts in t	Tax subject rebatel	Number of returns	(8)	66, 413, 307 116, 481 116, 482 116, 483 117, 483 118, 483 11	1, 704, 275	15,474,284 24,247		Total tax	Number of returns	(23)	7.3 cb, 125, 284, 285, 285, 285, 285, 285, 285, 285, 285	11, 57,244 12, 92, 17, 17, 17, 14, 14, 15, 16, 16, 16, 16, 16, 16, 16, 16, 16, 16	87 4,013,463 83 19,561,283 47 15,576,001 74 2.,276,127
samplesmoney no rebate	Adjusted	income less deficit	(7)	24, 955, 926 14, 770, 113 15, 770, 113 17, 770, 113 17, 781, 113 18	17,277,752	1,137,663	Tet fe	in.ome tan	Amount	(21)	797,024 115,177,571 1,980 1,550 1,500 1,	246 (1972) 341 14 525, 341 14 522, 547 15 15 162, 64 15 64, 16 16 16 16 16 16 16 16 16 16 16 16 16 1	, 724 , 574 , 11, 705, 5 , 44; 82, 807, 0
tes based on a Returns with r	-	Number of returns	(4)	15,327,127 10,000,000,000,000,000,000,000,000,000,	5,002,24	16, 172 168, 144	Selected items s	Total i	Number return.	(20)		#27 1 1 1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	574 7,837, 929 14,197, 902 15,516, 9997 20,245
s are estimat		Nu Rebate r	(5)	6, 4,55, 801 1 1 200 0 1 1 200 0 1 1 200 0 1 1 200 0 1 1 200 0	108 108 134,570 1,006,544	,105,7rH		Tea subjert to	of Amount	(1-4)	21.77	684 11, 13, 15, 18, 18, 18, 18, 18, 18, 18, 18, 18, 18	114 1, 141, 579 154 11, 714, 424 175 19, 35, 602 19, 35, 999
th rebate	ted			28	100, 100 101, 903	195,152,274 2	Ę	rebute	Number of returns	(18)	2011 23 65 64 74 24 24 24 24 24 24 24 24 24 24 24 24 24	201 (2) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	7,856,5 640 14,21 5,2 790 15,525,3 254 20,252,5
Returns with	Adjusted	income of less rns deficit	(4)		1,000 2,000 1,000	7, 28r 193,	rebate ~- Continued	mor fue	Amount	(11)	i d n rubabu kakin daan	## 이이 # * 도도3 15 #####	284 1111,1 585 1,253,1 587 11,00,51
		Number of returns	(2)	661 67.412,057 7.8	130 111,76 111,76	15,57	ore rebate-	Palano	Number of	(1c)	15, 15, 15, 15, 15, 15, 15, 15, 15, 15,	25 5 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	21 6,566, 7,652, 7,652, 7,651,
returns	Adjusted	income less deficit	(8)	25.55.55.55.55.55.55.55.55.55.55.55.55.5		56 1-4, 265,	Selected items bef	iverpaym⊢ut	Amount	(15)	8, 1110, 52, 52, 52, 52, 53, 53, 53, 53, 53, 53, 53, 53, 53, 53		1,333,23 5,525,37 4,175,23 111,176,04
A11		Number of returns	(1)	63, 246, 13, 24, 24, 24, 24, 24, 24, 24, 24, 24, 24	ਨੀ ਨੀ		Select	ivezp	Number of returns	(14)	6,744.063		25,240,885 1t,702,418 12,057,620 13,443,140
	Size of adjusted gross income			Portal Portal	PSULVO unter \$1,900-700 \$1,000-700 or more. Fetums unter \$5,000 Fetume \$7,000 unter \$10,000	Peturus \$1, JOG under \$1c,00%. Returus \$1c,000 or more.			Size of adjusted gross income		No adjustive grocs funcace 21 univer 31,750. 22 univer 31,750. 23 uou univer 35,000 25,500 univer 35,000 25,500 univer 35,000 25,500 univer 35,000 25,500 univer 35,000 25,500 univer 35,000 25,500 univer 35,000 25,500 univer 35,000 25,500 univer 35,000 25,500 univer 35,000 25,500 univer 31,000	\$15,000 under \$20,000 under \$50,000 under \$5	Reform under \$5,000 mer \$1,00. Returns \$1,000 mer \$1,000. Returns \$15,000 mer \$15,444. Total tax 13801111v less self-emploment tax.

Thotal tax liability less self-employment tax. This is the foreing a rebate exceeding that balance due. This does acting rest whose that has balance due of their rebates, includes exceeding that balance due exceeded their rebates.

NOTE: Perail may not said to total because of rounding.

									Indi	vidual	Ret	urns/	197	4 •			puta	atio	n and [*]	Гах	Rate	s									161
			्र स्थान	27	1,17, 11,	7 2	ě,	. 5	ŧ	•	1.4.1	- ji	, ,	1 * 1 *	FOR	1, 1,24		*, ; d	की जी प्रो	1	2-1-1				17.7	:	, ,	1 1 1	, ,		F C.
		e eventar &	** ** ** ** ** ** ** ** ** ** ** ** **	11)	7. 6.6. 27	7 3 4 h	7	5, 16	1, B.	e F			- 1		17,261	17,541, Bee		15 min 425	# # 5 • }	(44)	1926	i i	1 1	• •		7 1 1	, ,	1 1 1	3 3	5 \$ 5 J	
		Tay retate	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	613	1. T.y 1. 3	1,41	,	-	7 1/2	3 .		Paris I		ş 1 P 1	1,74	The same		The ret	Number of	(35)	Car fac	y 1		• ji		(4)) (1 1 1		\$ 4 \$ F	5-4
		.	\$ 20 20 30 40 40 40 40 40 40 40 40 40 40 40 40 40	7	200	0.1	:	0.	547 F.	T & 1			1 ->		1-1	1.00,31		than \$1.00	Retute	(21)	11. P.B.	- t - t	,		TEST.		, n	1 1 1	1 1	4 3 4 1	B12
		45.	2000-200-0 400-0 7	(8)	1, 1, 16	1	· · ·	£.	184					b b l +	NIT I	26,741,74	7	T \$50, less	The	(~)	114, 742	* -		12, 14	C, L-	157, 541	14. F.	3 3 N	1 1 1	1 ()	, 2 H
en en	Tay :		Mumber of retims	(2)	15,504,287	150 m		76,48	4-16,712	TIN		1 1 1 1 1 1 1 1	1 4	1 1 1 1	25.5		ss Continue	c rebate over	Number of returns	(15)	788, 717	*	1 * 1	10-403 11-403 12-403 13	171	1. 7, 321	77,73	4 1	1 1 1	1 1 1 1	man de la company de la compan
married persons	ını.	2	Retate	(a)	124, 7° 18	, T.,	214	112,872	184, 203 184, 203 1re, 340	121, 172		11.8		125		201,108	rried persons	\$50 Tax	Rehate	(18)	34,321	2,878	, 350, 2 15,010, 1	2,834	£ 23	į į	1 1	1,c71	25.4	000	Section 1
9	July re	to eas tly \$1	Tan Cubileri ti	3	1,171, 44 1,	7.05.	1,015	312, 7t.	1,172,024	142.242 19.24-17	Table 1	Altria .	1,147, 00	1,4 . , 74	133,213	2,777,467	heturns of ma	rebate exactly		(17)	711, 383	(*) 4, 345	19, 91; 49,925 4e,503	14, 387 18, 734 18, 734	3,172	*		20th, 193 78, 638	83, 46 47, 48	1,12	\$ 7 E
Œ		Ta, rehate	Number of retims	(3)	n 2021 m	1,142	2,140 112,648					- 5 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	14,27	16.		, 421,065 5, 441, F81		Tax ret		(10)	720,412	643 (41)	127,804	24,788	(•)	· 3		173, 424.	8 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	555 555 555	8, 80 (10) (10)
		0.00	Renote	(3)	1 544,00	224	2 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5		-			1-7	, T	e.	24, 240			115\$ 11	Rebate	(15)	480,3	1,283	24.2	113	· -	15	+ + 1	<u>.</u> (· (*)	4 F (1,80
		les: than	Tebat.	(2)	544,455	214	571			223	113	152	į -1	-==	25.45			less than	Tax	rebate (14)	7,084	1,283	315 2e2	113	·:	1		<u></u>	*	b b 6	¥:::
		Tax renate]	Number of st	(3)	1052, 558	1,588	1,408 40,744 217,315	140,550 142,550	1.3.7	17,412		5,85,7 5,86,1 1,683,1	156	ŭ ĸ.	123, 123 454, 863	15,158		fax rebate	Number of returns	(13)	85,451	52,069	921,51 04,01	101	-	- - - -	J 1 8	<u>.</u> .	() () () () () () () () () ()	1 1 1	75,221 (*) (*)
		Sise of adjusted gross income			E	The sea	in and the first control of th	Standard P. J. Standard P. Marian Standard Programmer Standard Pro		1 (11 (4) (4) (4) (4) (4) (4) (4) (4) (4) (4)	The second	31	of ander \$ ', ''' ander \$ '	(25), " univer { ' , ' , '	m P para mpar El para	Retome (Orders under 11 Jan. Retoms (Status or more)			Size of adjusted gross income		Tets1	adjuster gres income under [1,]	All control fly co	no (ng Lagun oo)	f (od under 40, 9%) 85,00 under 15, 40, 15,00 under 11, 20,	μ. 25° uniber thi, Mc. h.7° ander tij, Wi.	(i) P. mire Bly080. (s) we under Bly080. (s) we under Bly080.	The Part of the second	37. 1. 10.10 T 37. 14. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	Charles True, Maria	Markey or programmer and the control of the control

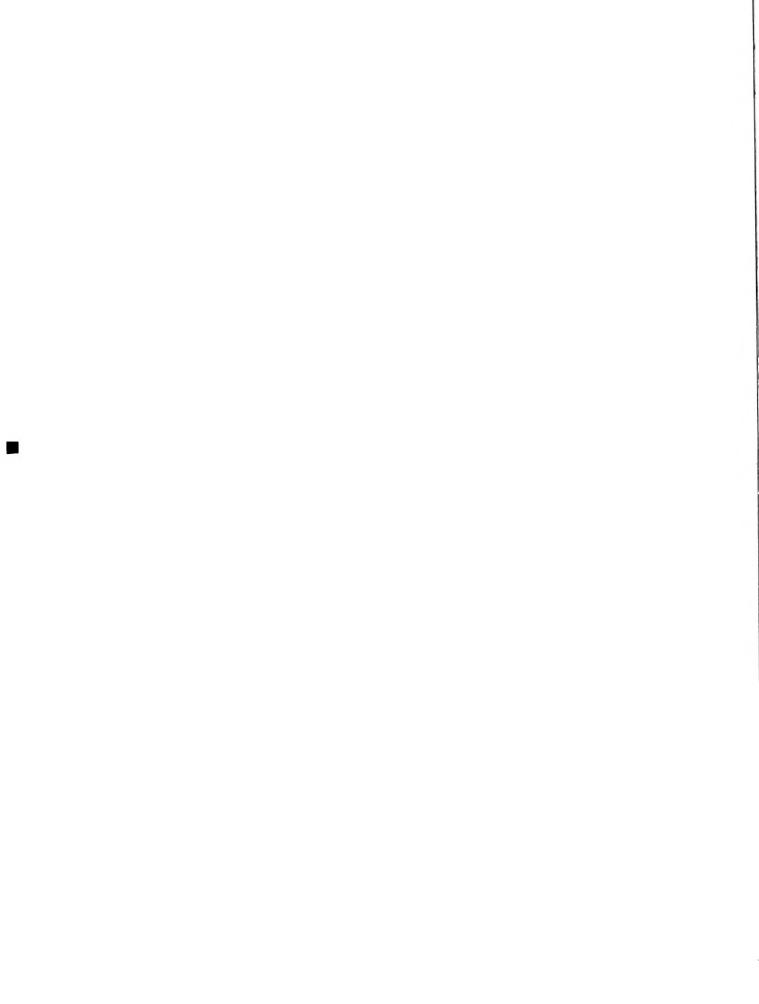
Table 3.17—Returns with Income Tax Rebate by Size of Rebate and by Marital Status—Continued

[All figure: are estimate; based on samples - money amounts are in thousands of dollars]

				31 .	7 1 1 a	ln ,	dividual F		974 •	Tax Cor
ě		Velut.	1.4	P. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	# (*	£ 111	1.1 1.1,460 704,773 (3,587	21.12 28a.		(*) 1:8,337 203,860
Pay rebute evently the	T	Ten subject to rebate	(35)	.,284,595	(*) (*)	¥ * * *	(*) 576,314 84,207 770,779	Tagara Tagara	1 1 1 4	3,536
May reh	Out yet	Number of return	(44.)	2,011,707	* * *	£ 333	277,31 : 348,64 h	1,5,547	1 1 1 1	255 1801,196 1,010,294
	1	Rel ite	(2 2)	847,738	F-111-1	(*) - 5,188 11,178 11,178	12, 7 1 71, 202 71, 202 75, 080 15,175	11.11		11 %4.52 44.7,564 do,105
Tax rebate over \$100.	less than \$200	Tax subject t, retate	1,251	", "13, eb?	© 1 + 1	1. 125 1. 127 1. 1.77	1, ' ' : 124 1, 54, ' 582 714, 617 7, 1, 754	1, 24, 11 1, 7, 20 1, 27, 20 2, 20	t + + 1	115 4,060,072 4,087,912 0,170,449
ed persons Tax reb	less th	Number of returns	(23)	1,014,781	£ 1 1 1 1 1	- 27, 4-2 1, 25, 70 H	1, 20,651 342,724 417,542 721,537 72,100	74, 11 1, 4, 177 1, 2, 181	F F F T	41 2,174,828 2,51,903 525,870
Returns of unmarried persons	8	Rebate	(20.1)	1,420,728	1.1 1.7 7.7.77 1.7.77.8	271,746 741,142 147,145 47,746	F, 1 12 L, A1E C, 47E 1, 875	141	1,-41 124 147	721,424 17,105 22,415
Returns	Tax rebate exactly \$100	Ta. sul.,le. t tr retsfe	(* _)	10,517,740 1,420,728	773, 174, 72 127, 1574, 121, 125, 125, 125, 125, 125, 125, 125	1,377,188 1,114,340 1,114,340 77,77	7,541 25,185 20,418 4,845	7,824 7C: 1,C:1,::6 1,C:1,::6	614, 417 644, 521 141, 707	1,791,302 4,734,345 125,858 3,670,510
8	Tax rebat	Number of returns	(53)	14,707,288	1, 13. (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	2,707,487 2,443,424 1,426,654 472,546	81, 101 45, 1 7 74, 74,	1, 400 1, 400 (+) 147, 320 17, 740 17, 740	12,515 2,502 1604	5,12,5,42, 15,774 145,5,57 7,25,950 1,781,52 6,774 172,104 125,520 1,604 28 28,144 7,774,53
0000	\$100	Rebate	(27)	147,114	7 31,000 25,415 7,587	2,414.	÷ ÷ ÷	* * * *	ê : ·	14.5, 24.4 4, 120.
	rebate less than \$100	Tax subject to tet ite	(12)	147,114	11.,, 12. 21,425 7,487	2 4 1 5 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 I	* * * * *	÷ : :	The Spiriter Reported BBB
8	Tax rebat	Number of returns	(£.	5,717,024	18.7 ,1,44. ,1,10.1 4.1,10.1	17,444	· · · · · · · · · · · · · · · · · · ·	Ý Ý Ý Ý		5,122,134 95,734 1,864
	A to a transfer of the transfe			Tebul	No adjusted group from the figure of the first	\$6.70 contact R, 20. \$1.00 contact D, 20. \$1.00 contact R, 20. \$1.00 contact R, 20.	\$10,000 under \$11,00. \$12,000 under \$12,000. \$12,000 under \$1,000. \$13,000 under \$14,000.	115-1-4, art+ 17-72- 20-100 unite 17-7-00 18-100 unite 18-7-00 18-100 unite 18-00-000	Stocker unter Stocker. Stocker unter Stocker. Stocker unter Stocker. Stocker unter Stocker.	Reburns (noter \$5,500). Returns (10,00). Returns (10,50) or under \$10,000. Returns (10,50) or more.

Table 3.18 —Income Subject to Tax and Tax, Classified by Bath the Marginal Rate and Each Rate at Which Tax was Camputed

						vidual Ret		• Tax	Computat		x Rates	
	Income	generated	(12)	125,095,516 7,610,968 7,186,515 7,739,430 7,171,562 867,806	26,560,073 3,320,125 15,735,258 217,955 2,347,178	11,139,751 968,882 5,870,222 596,704 454,606	3,871,672 310,339 27,549 3,046,739 211,695	2,129,698 274,375 21,111 1,757,493 1,757,493	1,237,768 2,112,306 336,259 2,684,104 8,850	14,51 1,236,376 936,469 5,006 595,815	839,865 539,865 664,327 7,073	5481,654 372,664 243,01 1933,01 117,71
	Income	at rate	(11)	569, (-11, 741) 54, 364, 059 47, 910, 097 48, 371, 438 42, 185, 659 4, 821, 142	139,789,856 15,810,120 71,523,899 947,632 9,779,908	44,559,004 3,588,453 20,965,079 2,057,601 1,467,117	12,099,594 912,621 76,712 8,463,164 557,092	5,460,763 685,938 51,491 4,184,507 3,903,318	2,578,559 4,224,611 672,551 5,368,281 17,353	27,918 2,332,785 1,702,670 8,939 1,027,267	13,651 894,778 11,461 1,771,495	752, 620 564, 662 12, 972 430, 408 338, 233
	Number	returns	(10)	67,705,542 67,705,525 59,737,920 59,673,910 52,477,337 2,989,642	50,640,694 9,642,779 24,273,349 640,334 6,266,108	17,129,066 2,287,757 7,176,211 1,291,783 880,587	3,450,893 549,889 43,709 2,803,273 303,812	1,618,259 223,391 26,036 1,213,362 1,064,036	729,685 650,068 76,317 148,579 9,201	241,831 224,257 4,733 120,458	2,503 116,980 2,219 42,421	61,005 43,790 31,504 24,873
	nt of	Income subject to tax	(6)	21.7 13.4 13.8 14.9	16.5 17.9 18.0 18.9	19 th 21.2 20.9 22.3 23.2	22.4 24.3 22.6 24.2 24.2	25.6 27.8 27.1 27.3 24.0	30.3 32.7 37.0 40.4 32.5	33.5 35.8 32.0 40.6	42.0	50.3 50.3 59.4 59.5 5.5 5.5 5.5
ax after its	As a percent	Adjusted gross income	(8)	14.0 12.3 13.3 14.0 17.4	9.0 12.2 11.5 12.8 14.1	13.8 16.2 15.3 17.7	16.7 14.3 16.5 18.4	22.4 20.9 20.9 20.5	23.3 25.3 28.7 32.3 22.9	25.3 28.2 30.6 24.7 32.8	83.8 83.8 83.2	37.6 39.0 41.3 40.4 41.4
Income tax after credits	A	Total	(7)	123,463,997 218,719 555,291 1,139,464 1,563,170 499,422	13,774,847 2,999,182 18,032,042 492,726 3,482,124	19,138,458 2,077,596 11,605,552 1,416,600 964,654	7,247,934 66,710 40,195 5,204,837 294,785	3,205,132 562,194 40,325 2,538,179 2,646,275	1,739, 196 3,054,233 136,271 1,172,147	33,316 2,863,858 2,262,438 6,073 1,515,042	1,300,955 1,300,955 16,102 1,547,113	1,092,842 811,075 13,805 656,500 510,220 4,291,290
before credits		Generated at marginal rate	(4)	23,440,143 228,149 202,336 270,001 253,021 178,107	5,252,437 688,360 4,154,156 58,653 594,496	3,090,934 211,100 1,551,466 131,914 79,756	845,592 47,194 2,891 529,847 20,571	295,932 54,302 2,568 208,181 232,724	126,537 369,996 45,982 588,214	1,624 353,442 217,449 125,670	535 96,801 874 152,341 1,005	92,245 61,492 1,055 43,739 31,293 1,944,736
Income tax be		Generated at all rates	(5)	125,076,553 228,956 577,153 1,172,156 1,601,351 500,632	13,967,964 3,018,107 18,195,097 493,657 3,496,499	19,272,403 2,088,734 11,714,584 1,421,471 972,531	670,950 670,950 43,605 5,291,899 297,899	3,280,610 568,354 46,782 2,541,840 2,708,601	1,788,927 3,119,145 138,451 1,192,828	33,476 2,921,832 2,307,335 7,133 1,548,438	10,105 1,323,402 16,849 1,577,194	1,115,220 824,128 13,875 664,518 520,924 4,366,847
to tax		At marginal rate	(4)	92,401,178 1,629,634 1,348,901 1,687,508 1,488,359	27,644,400 3,277,904 18,882,524 255,014 2,477,066	12,363,728 781,853 5,540,949 454,877 257,278	2,642,474 138,807 8,260 1,471,798 54,134	758,800 135,755 6,265 495,669 517,163	263,618 739,992 91,966 1,176,444	3,124 666,871 395,361 216,673	906 161,335 1,433 245,711 1,594	144,133 93,170 1,575 64,323 45,352 2,778,193
Income subject		At all rates	(3)	569,631,736 1,629,634 4,026,294 7,927,517 10,479,321 3,137,102	83,694,978 16,784,588 100,295,406 2,607,054 18,165,188	97,566,888 9,745,577 55,404,357 6,339,929 4,165,012	32,325,998 2,744,919 177,920 21,532,506 1,115,502	12,530,196 2,023,839 148,615 9,298,965 9,111,843	5,738,958 9,338,326 368,572 2,904,064	99,036 8,004,020 5,910,455 18,990 3,730,528	23,876 3,096,288 38,297 3,503,232 37,344	2,368,746 1,687,993 27,429 1,319,184 1,004,626 7,346,965
Adiusted	gross	less	(2)	883,401,243 16,645,160 16,596,334 23,472,186 24,980,905 6,772,598	153,198,172 24,599,394 157,281,984 3,853,983 24,643,268	138,453,817 12,818,804 75,662,099 8,018,815 5,280,343	43,180,031 3,454,211 243,106 28,351,695 1,385,988	16,510,272 2,514,145 192,607 12,177,375 11,893,561	7,476,983 12,058,485 475,628 3,625,454 43,362	131,611 10,143,003 7,394,546 24,614 4,617,240	30,292 3,848,531 48,482 4,341,597 47,093	2,905,069 2,078,hU5 33,389 1,624,745 1,231,879 9,039,782
	Number	returns	(1)	67,705,542 4,471,770 3,559,845 4,206,951 3,752,454 1,073,811	16,724,562 3,376,671 10,501,696 294,005 2,614,687	7,776,615 884,457 3,201,119 275,667	1,526,140 162,882 8,483 881,162 52,333	427,462 85,822 5,475 281,810 255,045	139,074 204,085 6,072 33,368	2,389 140,582 91,406 373 46,202	38,110 502 36,845	20,933 13,496 209 9,019 6,302 22,462
	lax rare classes			All marginal rates, total 14 percent 15 percent 16 percent 17 percent 18 percent 18 percent	19 percent 21 percent 22 percent 23 percent 24 percent	percent percent percent	32 percent by percent by percent by percent 35 percent 36 percent 37 percent	percent percent percent	dy percent regular rate. 50 percent capital gains rate. 50 percent maximum tax rate.	AS percent. S5 percent. S6 percent. S7 percent. S8 percent.	99 petcunt. 01 percunt. 02 percunt. 03 percunt.	percent percen



Taxpayers Age 65 or Over; Retirement Income Credit

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Introduction

This section presents data for two groups of returns: those on which at least one additional exemption was claimed for age 65 or over and those on which the retirement income credit was claimed. About 80 percent of the returns falling into the latter category were filed by persons who also claimed an age exemption.

Returns With Age Exemptions

Persons age 65 or over benefitted from certain special tax provisions under the Internal Revenue Code. These included an additional \$750 exemption for each taxpayer age 65 or over (which raised the income level for filing a return), the exclusion of all or a part of the gain on the sale of personal residences, and more liberal treatment of "retirement income" for the purpose of computing the retirement income credit. Moreover, social security income, a major source of income for many older persons, was nontaxable and was not reported on income tax returns. See table 4A for a comparison of selected characteristics reported on returns of taxpayers age 65 or over and on all returns.

Data for pensions and annuities reported on returns of taxpayers age 65 or over are presented in table 4C. Generally, taxpayers could report this income either directly on page 2 of Form 1040, usually when the amount was for a fully taxable non-contributory pension, or on the Schedule E, Supplemental Income Schedule, normally used to report contributory pensions, all or part of which was exempt from taxation. (See sections 1 and 6 for a further explanation of pensions and annuities.) While some taxpayers elected to use the Schedule E to report a fully taxable pension, as is shown in columns 7 and 8 of table 4C, approximately 1.7 million tax-

Table 4A.—All Returns and Returns of Taxpayers Age 65 or Over: Selected Characteristics

[All figures are estimates based on samples--data are in thousands]

	A11	returns	Returns	of taxpayers age	e 65 or over
ltem	Number	Percent of total number of returns	Number	Percent of total number of returns of taxpayers age 65 or over	Percent of all returns with characteristic
	(1)	(2)	(3)	(4)	(5)
Total number of returns Adjusted gross income less deficit	83,340	100.0	7,371	100.0	8.8
	83,273	99.9	7,370	100.0	8.9
	75,088	90.1	3,310	44.9	4.4
	7,180	8.6	773	10.5	10.8
	2,804	3.4	423	5.7	15.1
Partnership net profit less net loss	2,470	3.0	334	4.5	13.5
	7,983	9.6	1,995	27.1	25.0
	8,703	10.4	2,607	35.4	30.0
	39,954	47.9	6,422	87.1	16.1
	6,568	7.9	1,577	21.4	24.0
Royalty net income less net loss	583	0.7	202	2.7	34.7
	4,770	5.7	2,868	38.9	60.1
	4,586	5.5	2,790	37.8	60.8
	8,105	9.7	318	4.3	3.9
Lump-sum distributions not included in adjusted gross income. Returns with itemized deductions. Ferurns with standard deduction: Total. With low-income allowance. With percentage standard deduction.	24	35.5	5	0.1	21.4
	29,564	35.5	2,632	35.7	8.9
	53,230	63.9	4,654	63.1	8.7
	36,258	43.5	3,515	47.7	9.7
	16,972	20.4	1,139	15.5	6.7
Taxable Income Returns with retirement income credit Income tax after -redits. Returns with additional tax for tax preferences Total income tax Total tax liability ³ . Tax rebate ⁴ .	67,706 813 67,330 19 67,335 68,642 67,413		5,470 659 5,393 4 5,394 5,629 5,397	74.2 8.9 73.2 0.1 73.2 76.4 73.2	8.1 81.0 8.0 22.9 8.0 8.2 8.2

Includes sick pay exclusion, moving expense deduction, employee business expense deduction, self-employed

The lades sick pay exclusion, moving expense deduction, employee dusiness expense deduction, self-employed retriement deduction, and forteited interest penalty.

*Less than 0.05 percent.

*The sum of income tax after credits plus self-employment tax, tax from recomputing prior-year investment credit, additional tax for tax preferences, social security taxes on tip income, tax from recomputing prior-year Work Incentive (WIN) credit, and all other taxes.

*See Tax Rebate in Section 6 for explanation of term.

Table 4B.—Returns With Retirement Income Credit: Selected Characteristics for All Returns and Returns of Taxpayers Age 65 or Over

[All figures are estimates based on samples-data are in thousands]

Item	All return: retirement in		Returns of age 65 or retirement	
т сеш	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)
Adjusted gross income less deficit	813 182 234 315 755	9,423,002 1,059,160 372,483 1,503,141 2,139,408	659 111 199 279 626	7,818,879 667,710 324,381 1,452,592 1,984,561
Pensions and annuities: Income received this year	558 554 183 32	3,583,593 3,366,629 391,123 141,846	437 433 155 24	2,638,248 2,515,114 372,312 135,111
Lump-sum distributions not included in adjusted gross income	(*) 317 497 - 813	(*) 1,188,893 730,871 1,698,576 5,804,663		(*) 977,926 598,568 1,457,085 4,785,299
Income tax before credits	813 813 (*) 739	1,373,910 124,308 (*) 1,239,511 1,633	659 659 (*) 600	1,174,186 92,788 (*) 1,072,415 1,520
Total income tax Total tax liability Tax rebate	739 742 739	1,241,145 1,255,046 80,846	602	1,073,935 1,082,264 65,001

^(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

Table 4C:—Returns with at Least One Taxpayer Age 65 or Over, and with Pensions and Annuities, by Size of Adjusted Gross Income

	Total pensions and annuaties				Fully taxable pensions and annulties				
Size of adjusted gross income	Number or returns	Атоыпі	In adjusted gross income		Total		Reported on Schedule E		
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Total 1	2,868	10,962,241	2,790	10,091,027	2,427	8,965,054	712	2,471,087	
Under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000 \$15,000 or more	999 1,046 387 437	2,21h,745 3,864,373 1,994,934 2,886,189	962 1,026 379 424	1,911,549 3,635,413 1,879,058 2,665,007	817 922 336 352	1,665,648 3,272,012 1,667,933 2,359,461	243 248 121 101	436,245 841,156 553,447 640,239	
				tially taxable pensions and annuities reported on Schedule E				Nontaxable pensions and annuities reported on Schedule E	
Size of adjus ted grass inc	come		Number of returns	Amount received	Excludable portion	Taxable portion	Number of returns	Amount received	
			(4)	(10)	(11)	(12)	(13)	(14)	
Total 1			458	1.660,948	534,974	1,125,974	100	336,239	
			163 140 57 99	399,n14 513,104 299,853 448,377	153,713 149,703 86,728 142,830	245,901 363,401 211,126 305,546	43 27 10 20	151,482 79,257 27,148 78,352	

Includes returns with no adjusted gross income.

NOTE: Detail may not add to total because of rounding.

payers reported their fully taxable pensions directly on Form 1040.

Selected income, exemption, and tax items for joint and nonjoint returns classified by sex of taxpayer are shown in tables 4D and 4.3. Classification by sex of taxpayer was possible only for nonjoint returns because taxpayers were not required to identify all the sources of income, deductions, and tax items attributable to each spouse if they filed joint returns. See the text in section 1, Returns Filed and Sources of Income, for a further discussion of the methods used for this classification.

For 1974, the filing requirement for single persons age 65 or over was \$2,800. For joint returns, if either spouse was 65 or over, the filing requirement was \$3,550, while it was \$4,300 if both were over age 65. The reason the filing requirements were higher for older persons was that the extra exemption deduction and the low-income allowance made them non-taxable in any case.

In spite of the liberalized filing requirements for taxpayers age 65 or over effected by the Tax Reform Act of 1969 and the Revenue Act of 1971, tax year 1974 showed an increase of about 250,000 returns filed by persons age 65 or over, the third straight year showing an increase. Before 1972 there were 2 straight years of decline, attributable to the liberalized filing requirements (see chart 4A).

Returns with Retirement Income Credit

The retirement income credit was designed to provide some tax relief to elderly or retired persons living on pensions, annuities, or other forms of "retirement income" (such as dividends, interest, or rents) in order to help equalize their tax treatment with those receiving tax-exempt social security or railroad retirement benefits. The base for the retirement income credit was reduced by the amount received under the Social Security Act. Data for returns with retirement income credit reported are presented in tables 4B and 4.4. See section 6 for additional information on retirement income credit.

Table 4D.—Selected Characteristics of Taxpayers Age 65 or Over by Sex

[All figures are estimates based on samples--data are in thousands]

				Nonjoint return	9
Item	All returns	Joint returns	Total	Filed by men	Filed by Women
	(1)	(2)	(3)	(4)	(5)
Total number of returns	7,371	4,320	3,051	887	2,164
Adjusted gross income less deficit	75,212,242	51,860,640	23,351,601	6,830,299	16,521,302
Salaries and wages (gross): Number	3,310 22,430,518	2,370 18,448,122	940 3,982,396	340	599
	22,430,510	10,440,122	3,402,340	1,752,252	2,230,143
Dividends in adjusted gross income: NumberAmount	2,607 10,526,241	1,370 5,913,316	1,238	259 989,471	479 3,623,454
Interest received: Number	6,422 17,544,342	3,753 10,687,770	2,669 6,856,573	683	1,986 5,159,650
Pensions and annuities: Income received this year: Number		1,786 7,138,189	1,082 3,824,052	326 1,254,639	75h 2,5h4,413
In adjusted gross income: Number		1,738 6,590,508	1,052 3,500,521	320 1,175,073	731 2,325,448
Taxable income: Number		3,183 31,067,996	2,287 13,180,083	658 3,969,800	1,629 9,210,283
Income tax after credits: Number		3,138 8,068,327	2,256 3,369,234	646 1,043,574	1,609 2,325,660
Total income tax: Number	5,394 11,466,969	3,138 8,091,56h	2,256 3,375,398	646 1,046,987	1,610 2,328,411
Tax rebate: Number Amownt	5,397 597,010	3,141 361,314	2,256 235,695	647 66,011	1,610 169,683

NOTE: Detail may not add to total because of rounding.



Returns filed by taxpayers age 65 and over, 1965-1974, by size of adjusted gross income

The number of returns filed reflects, in part, the changes in filing requirements for 1970, 1971, and 1972

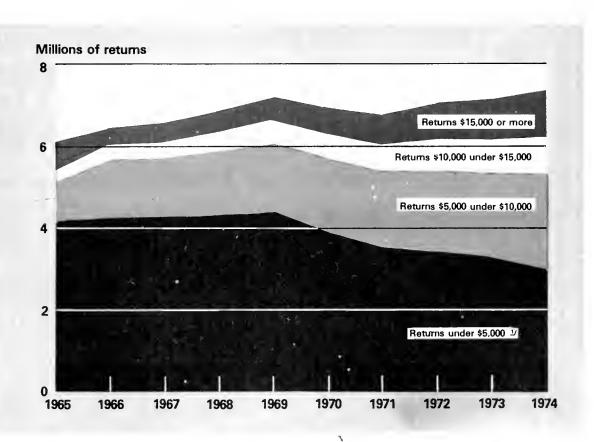


Table 4.1 —Returns of Taxpayers Age 65 or Over: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Ne of adjusted gross income		Adinsred	Collower Co.	r wages										
COST STUDIET OF THE COST	Number	gross	(Stoss)		Net pr	profit	Net loss	80	Net profit	fit	Net lo	285	rarinership net profit less loss	nip ss loss
	returns	1	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(6)	(10)	(E)	(12)	(13)	(17)
All returns total 7	7,371,124	75,212,242	3,309,818	22,430,517	615,101	3,707,413	158,354	445,974	229,870	1,163,872	193,320	171,171	334,216	1,451,625
No adjusted gross income	84,902	-582,006	10,651	55,263	4,073	16,054	23,303	159,630	2,415	8,595	48,684	251,601	11,330	-180,285
\$1 under \$1,000.	376,721	589,159	145,157	197,477	51,708	54,168	10,104	12,512	22,632	11,953	17,069	19,561	7,917	877
52,000 under 53,000. 53,000 under 54,000. 54,000 under 55,000.	789,077 769,258	2,764,971	303,493	740,265	48,204	83,625	7,388 10,788 13,319	17,769	15,973	27,537	5,644	14,749	14,453	10,017
\$5,000 under \$6,000	644,614	3,518,380	259,843	955,720	34,682	76,090	6,618 7 184	14,016	21,655	38,712 18 295	11,982	32,381	14,727	22,018
\$7,000 under \$7,000 \$7,000 under \$6,000 \$8,000 under \$6,000	403,158	3,005,727	187,968	937,560	24,262	76,674	8,778	6,306	3,664	31,149	8,051	12,044	10,024	22,466
\$9,000 under \$10,000.	353,623	3,342,541	172,059	1,086,171	21,482	91,189	2,434	1,837	5,226	23,521	7,855	15,146	17,730	13,999
\$10,000 under \$11,006 \$11,000 under \$22,000 \$31,000 under \$2,000	227,187	2,383,575	112,842	843,176	21,417	84,807	3,832	4,209 5,212 5,087	6,120	39,973	1,023	6,845 2,867 8,673	12,325 8,278 3,840	-2,611 29,920 10.346
\$12,000 nnet \$11,000 \$13,000 nnet \$15,000 \$14,000 nnet \$15,000	175,117	2,362,266	108,370	1,114,870	13,728	75,071	3,052	3,465	6,023	39,531	6,154	9,244	4,673	41,083
	443,577	7,667,804	257,427	3,114,601	49,465	332,672	8,263	18,100	18,439	147,370	8,801	16,162	25,327	68,033 133,59h
\$25,000 under \$30,000 \$30,000 under \$50,000	136,073	3,697,976	69,924 99,858	1,085,748	19,212	238,904	3,552	9,702	5,561	78,089	2,490	14,826	16,315	88,782 232,340
\$50,000 under \$100,000.	103,803	3 775 109	36,426	1,602,015 786 986	19,814	254,082	4,061	28,619	4,343	144,760	394	30,845	11,457	245,084
\$100,000 under \$100,1000 \$200,000 under \$100,000 \$1,000,000 under \$1,000,000 \$1,000,000 or or or or or or or or or or or or or	26,500 7,723 1,123 413	2,206,155 749,843 849,796	4,608	320,075 74,830 31,256	1,107	114,031 27,278 38,869	502 102 46	19,746 11,282 8,215	343	22,869 3,382 1,409	484 126 42	18,712 9,813 4,366	3,541	132,805 16,622 20,176
	5,394,013	70,343,035	2,506,691	20,839,363	415,867	3,421,184	91,389	228,400	142,499	1,074,073	82,593	312,750	268,619	1,594,634
No adjusted gross income	281	-28,570	179	5,730	(*)	(*)	85	10,502	(*)	(*)	101	9,058	163	-46,367
\$1 under \$1,000. \$1,000 under \$2,000.	. (*)	*	' '		· (*)	. (*)					•	· (*)	€	£
\$2,000 under \$3,000. \$3,000 under \$4,000.	84,423	240,366	133,817	64,001	2,850	28,385	3,481	5,082	3,295	7,753	1,402	6,334	5,753	5,297
\$4,000 under \$5,000	562,245	2,544,087	203,042	580,410	29,287	55,950	9,616	10,54/	14,209	23,024	24/42		13 305	73 67
\$5,000 under \$5,000. \$6,000 under \$7,000.	536,084	3,473,529	246,354	925,270 982,625 887,880	31,258	54,070 74,230 72,486	5,512 6,193 8,748	6,105	7,420 8.059	18,208	6,597		16,359	42,292 22,663
\$7,000 under 59,000. \$8,000 under 510,000. \$9,000 under 510,000	354,146	3,285,479	172,027	1,085,115	22,421	76,651	5,597	8,521	3,620	13,681	6,169		13,651	30,419 13,915
\$10,000 under \$11,000	222,487	2,335,008	112,350	834,541	21,149	84,139	3,612	3,870	5,949	36,224	2,475		12,182	15,410
\$12,000 under \$13,000 \$15,000 under \$14,000	195,322	2,436,253	99,440	952,384	16,488	95,154	3,220	5,087	8,098	50,215	3,118	8,673	3,840	10,346
\$14,000 under \$15,000	126,999	1,840,937	257.363	3.112.484	101,773	330,310	3,344	18,100	18,405	146,917	8,614		24,031	58,698
\$20,000 under \$30,000 \$25,000 under \$30,000	229,237	5,142,830	121,787	1,637,563	27,369	288,936	3,544	10,125	9,053	112,292	2,418	4,357	19,180	134,157
\$30,000 under \$56,000 \$50,000 under \$100,000	207,947	7,817,259	97,685	1,873,515	37,601	654,106	8,378 4,038	24,605	10,808	157,996	9,215	55,233	39,116	232,235 469,017
\$100,000 under \$200,000 \$200,000 under \$50,000 \$500,000 under \$1,100,000	28,250 7,665 1,112	3,759,798 2,189,203 742,084	16,715	783,260 318,182 73,628	4,601 1,101 149	258,837 113,872 27,258	1,207 555 555 101	23,592 19,126 11,238	1,350	60,126 22,869 3,381	1,376	30,055 18,396 9,812	11,388 3,507 545	247,550 133,529 15,481
\$1,000,000 or more	411	844,810	247	31,252	7.5	38,869	44	7,546	22	1,409	7.7	4,366	7.70	70,276
	1,977,111	4,869,207	803,127	1,591,157	199,234	286,228	\$96,49	217,573	87,371	89,747	110,727	364,421	65,597	-143,012
All returns, summary: Returns under \$5,000. Returns \$5,000 under \$15,000. Returns \$1,000 under \$15,000.	2,937,771 2,325,102 945,081	8,039,748 16,563,969 11,557,693	1,139,332	2,363,233 5,008,507 4,499,002	236,929 137,569 80,919	339,623 404,472 409,106	77,024 31,260 17,268	224,044 39,425 24,426 158,080	103,797 46,080 29,981 50,017	117,633 125,429 192,284	109,254 40,452 14,570	350,202 95,506 37,518 193,946	74,906 73,220 39,160 146.930	-146,720 126,790 60,978 1,404,570
		368,050,85	620,103	10,539,770	133,004	2,12,450,2	30,000	100,000	30,012	030,027		***************************************		

Individual Returns/1974 • Age 65 or Over; Retirement Income Credit

Toble 4.1—Returns of Taxpoyers Age 65 or Over: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income—Continued

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Returns under 55,000.
Returns 50,000 under 510,000.
Returns 510,000 under 515,000. No adjusted gross income:
\$1 under \$1,000
\$2,000 under \$3,000
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\$4,000 under \$5,000 \$100,000 under \$200,000 \$200 000 under \$300,000 \$500,000 under \$1,000,000 \$1,000,000 or more \$15,000 under \$10,000 \$25,000 under \$15,000 \$25,000 under \$20,000 \$50,000 under \$20,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$500,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 under \$1,000,000 axable returns, total...... adjusted gross inc All returns, total......

Table 4.1 -Returns of Taxpayers Age 65 or Over: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income-Continued

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		Re	at		Rova) Its	Estate	or trust	State income	The tax	All other	Sources		
Size of adjusted gross income	Net income	соте	Net loss	0.8.8	net income less loss	less loss	net income	less loss	refunds	Is	net income less loss	less loss	iotal adjustments	tments
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(07)	(41)	(42)
All returns, total	1,212,700	3,752,935	364,140	421,578	202,330	718,578	232,821	1,005,908	398,931	76,758	476,387	240,477	318,414	613,543
No adjusted gross income	16,306	27,092	8,947	48,309	6,849	4,270	2,884	2,906	888	983	6,089	-205,949	1,956	7,724
\$1,000 under \$2,000. \$2,000 under \$3,000.	61,623		20,117	9,670	3,582	12,893	(*)	(*)	18,232	1,250	12,776	3,393	14,301	29,481
\$3,000 under \$4,000. \$4,000 under \$5,000.	93,398		37,463	31,538	11,380	10,211	5,201 13,820	4,796	18,547	1,623	33,360	17,670	17,324	48,325 28,743
\$\$,000 under \$6,000.	98,684	191,547	20,284	26,708	6,635	9,347	6,894	5,919	29,391	6,691	34,275	7,503	22,729	29,923
\$7,000 under \$8,000 \$8,000 under \$9,000	53,741		16,540	6,973 9,621	15,583	26,957	8,080	10,108 56,535	27,157	1,765	16,484	20,526	9,301	14,653
\$9,000 under \$10,000	71,698		12,354	11,384		10,425	7,082	13,173	22,280	1,579	21,052	37,406	10,994	10,749
\$10,000 under \$12,000 \$12,000 under \$13,000	38,201	118,921	14,086	7,720	8,776	11,520	11,041	26,222	19,224	1,615	18,710	21,092	17,600	22,338
\$13,000 under \$14,000.	28,018		9,646	7,073		(*)	(4)	(*)	12,346	2,288	10,767	16,778	12,218	12,142
\$15,000 under \$20,000. \$20,000 under \$25,000. \$3,000 under \$25,000	53,233		28,113 11,127 8 341	24,957 16,220 6,200		27,022	28,687	109,149	41,362 23,027 10.745	5,368 5,696	39,376	52,097 34,979 38,726	32,260 22,954 15,457	55,657 47,706 26,905
\$50,000 under \$50,000 \$50,000 under \$100,000	57,005		20,012	31,322	14,370	88,129 114,340	30,664	163,861	25,269	9,429	24,460	52,356	24,870	75,008
\$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.	9,248 2,301 351	156,571		18,651 12,241 3,837	1,599	89,993 74,023 27,889	6,121 2,013 331	104,170 57,558 26,951	3,868 1,148 185	6,608 3,774 1,465	4,822 1,644 299	22,971 11,481 3,874 3,764	3,230 718 88 88	18,180 6,350 893 575
St, wou, uso of more	3	74.107		1776+	307	126467	77	****	0.00		100	0.007	076 676	077 707
Taxable returns, total	908,011	3,351,972	255,835	268,303	161,595	1980,867	203,537	403,874	336,152	13%	355,074	409,288	0+0,102	404,770
No adjusted gross income	85	1,684	18	2,205	1/	2,688	/ 5	400	57	†° 7	• •	0+1,11-	(,)	
\$1,000 under \$2,000.	5.780		*	. (*)		. (*)	* (*)	(*)		• •	. (*)	*	*	. (*)
\$3.000 under \$4.000. \$4,000 under \$5,000.	41,175	56,717	18,330	6,309		7,879	(*)	3,400	7,102	859	23,730	12,128	(*) 12,201	(*) 18,046
\$\$,000 under \$6,000.	90,651		18,685	22,397		9,211	5,759	4,573	23, b32	2,953	31,799	6,049	16,700	14,514
\$6,000 under \$8,000.	40,537	80,125	16,510	6,878	15,285	26,906	8,080	10,108	23,170	1,473	13,258	4,201	900.6	4,720
\$9,000 under \$10,000	71,567		11,991	10,639	10,281	10,425	4,251	3,297	22,280	1,579	20,996	37,392	10,994	10,749
\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000	39,636 37,536 36,927 35,786	107,669 114,858 126,742 84,768	11,402 14,086 6,937 8,711	11,294 7,720 4,596 2,586	6,145 8,762 10,526 2,788	7,853 11,333 21,682 3,558	4,700 11,041 7,410 14,092	26,222 45,796 29,525	14,784 19,149 15,628 12,067	1,488	13,962 18,696 11,332 8,508	12,521 21,445 9,768 2,384	10,853 17,525 14,405 12,12	19,461 22,156 28,543 14,776
514,000 under \$15,000.	75.663	383.839	28.113	24.977	10.115	22.884	28.687	109.149	41,298	5,298	38,144	51,623	32,226	55,574
\$20,000 under \$3,000 \$52,000 under \$30,000 \$32,000 under \$50,000	53,069 31,486 55,825	244,492 239,241 455,632	10,842 8,338 19,836	11,959 6,009 28,726	14,987	49,976 47,200 87,245	14,779	75,371 42,421 163,758	22,082	5,124 1,698 8,898	21,841 12,850 24,407	32,527	22,821 15,456 23,707	47,072 26,895 74,087
\$50,000 under \$100,000.	32,492		8,489	29,844	11,148	115,174	15,892	132,218	11,77,11	8,758	15,329	76,668	11,960	50,266
\$100,000 under \$200,000 \$200,000 under \$300,000. \$500,000 under \$1,000,000. \$1,000,000 on more	9,197 2,277 344 141	154,444 47,378 10,957 5,107	2,685 911 171 64	18,214 12,108 3,469 4,221	4,468 1,588 287 106	89,992 73,456 27,784 29,521	6,112 2,000 329 123	103,779 57,480 26,948 30,247	3,828 1,135 184 69	6,527 3,707 1,465	4,810 1,628 293 131	23,122 11,403 3,697 3,758	3,215 714 88 22	17,868 6,339 893 575
Total nontaxable returns.	304,689	400,961	108,305	153,275	40,735	27,713	29,284	42,031	62,779	10,286	110,313	-168,792	51,066	128,766
All returns, summary: Recurns under 55,000. Returns 5,000 under 510,000. Returns 510,000 under 515,000.	406,089 361,915 181,055 263,641	486,620 759,138 536,588 1,970,588	145,550 90,520 48,060 80,010	163,415 75,563 34,711 147,829	51,633 48,393 29,300 73,004	39,551 84,353 46,036 548,636	30,081 44,089 42,724 115,927	31,783 99,657 130,536 743,930	69,907 134,955 76,530 117,539	5,922 13,624 13,263 43,948	149,946 140,375 64,019 122,047	-153,306 64,006 63,227 266,549	63,989 75,618 67,248 111,559	152,177 82,565 97,260 281,540
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Returns under \$5,000 mid \$5,000 mid \$5,000 mid \$10,000 mid \$10,000 mid \$15,000 100,000 under \$200,000 \$15,000 under \$25,000. \$25,000 under \$25,000. \$55,000 under \$10,000. \$50,000 under \$10,000. Size of adjusted gross income

Table 4.1 -Returns of Taxpayers Age 65 or Over: Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income-Continued

[All figures are estimates based on samples-money amounts are in thousands of Johlars]

Income tax

	Total tax c	credits	Income tax after credits	tax	Total income tax	ome tax	Self-employment tax	ment tax	Total tax liability	iability	Tax rebate	at e
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(36)	(57)	(58)	(59)	(69)	(61)	(62)	(63)	(99)	(65)	(99)	(67)
All returns, total.	1,053,141	200,679	5,393,424	11,437,562	5,394,013	11,466,969	807,875	311,285	5,629,201	11,785,150	5,397,268	010,768
No adjusted gross income. \$1 under 51.000. \$1,000 under 25.000.	*	(*)	- 207 98	1 433	281	2,853	5,728 31,046 57,466 73,619	1,295	6,523 31,206 57,583 153,132	4,486 1,856 5,461	868 (*) (*) (*)	93 (*) (*) 1.528
S.1,000 under S.1,000. S.1,000 under S.4,000. S.1,000 under S.5,000.	50,460	3,262	438,717	18,126 88,786	438,719	38,135	51,969	9,945	478,263 581,736	48,103	438,722	30,931
\$5,000 under \$9,000 \$6,000 under \$1,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$8,000 under \$10,000	87,540 100,130 73,612 77,571 67,208	9,902 13,331 9,432 10,714 11,248	592,692 536,084 393,120 354,140	160,807 214,344 209,732 259,204 299,568	592,692 536,084 393,120 354,146	160,845 214,344 209,732 259,214 ' 299,674	52,774 42,111 29,846 31,482 29,013	11,602 10,305 9,448 11,031 10,314	596,489 538,555 394,272 354,702 348,016	172,489 224,687 219,230 270,292 310,043	592,693 536,084 393,120 354,146 347,496	56,425 51,532 39,052 35,721 36,182
under under under	38,220 45,912 41,345 28,921 26,901	5,328 6,072 6,879 3,750	222,487 214,370 195,321 171,864 126,999	229,667 247,646 271,121 256,734 203,868	222,487 214,370 195,322 171,864 126,499	229, nb7 247, nb2 271,178 25n,734 203,868	25,653 26,693 22,607 18,189	10,473 11,199 11,519 9,398 9,745	222,926 214,819 195,610 172,290 126,999	240,667 258,922 282,752 244,151 213,875	212,487 214,445 195,536 171,864 126,999	
	98,162 62,572 35,383 67,157 39,999	19, 94 11, 51 5,042 20,140 19,702	441,930 229,221 133,897 207,921 103,165	1,041,100 795,692 616,590 1,564,911 1,961,340	441,935 229,237 133,898 207,947 103,307	1,041,191 192,477 18,604 1,565,594 1,963,731	69,169 42,374 26,947 52,531	38,467 31,489 19,649 42,666 26,709	443,345 229,436 133,979 208,209 103,380	1,074,964 827,913 636,468 1,609,163 1,991,367	441,935 229,275, 133,899 208,001 103,330	nal Return 36,588 36,538 20,653 10,316
\$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1000,000. \$1,000,000 or more.	13,942 4,496 704 281	14, 298 9,692 4,648	28,184 7,454 1,101	1,346,242 918,679 327,413 384,000	28,250 7,665 1,112 411	1,351,394 925,039 331,653 391,100	8,544 2,108 264 105	7,255 1,778 232 89	28,275 7,678 1,116 412	1,354,874 927,270 332,188 391,526	28,256 7,668 1,114	
Taxable returns, total	974,519	177,771	5,393,424	11,437,562	5, 396, 013	11,466,969	176,473	279,114	5,394,013	11,752,384	5,394,013	
No adjusted gross income.		1)	, ,	1 1	281	2,853	22	115	281	2,891	281	
\$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	(*) 25,434 62,639	(*) 1,229 6,398	84,423 438,717 562,242	1,922 38,126 88,786	(*) 84,423 438,719 562,245	(*) 1,922 34,135 88,858	5,417 20,728 33,169	3,715 3,715 6,263	(*) 84,423 438,719 562,245	(*) 2,692 41,872 95,203	(*) 84,423 438,719 562,245	
\$5,000 under \$6,000 \$6,000 under \$1,000 \$7,000 under \$9,000 \$8,000 under \$9,000	77,814 91,609 73,249 74,993	8,558 11,750 9,168 7,463	\$92,692 \$36,084 \$93,120 354,140	214,344 209,732 259,204 259,204	592,692 536,084 393,120 354,146	214,344 204,732 209,732 254,214 294,674	48,778 39,640 28,694 30,926	10,520 9,721 9,088 10,814	592,692 536,084 393,120 354,146 347,496	171,407 224,103 218,870 270,075 309,876	592,692 536,084 393,120 354,146 347,496	56,425 15,532 39,052 35,721 36,182
51,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$13,000 \$13,000 under \$13,000	37,775 45,524 40,759 28,678 26,900	2,882 5,931 6,464 3,684	222,487 214,370 195,321 171,864	229,067 247,646 271,121 256,734 203,868	222,487 214,370 195,322 171,864 126,999	229,667 247,662 271,178 256,734 203,868	25,214 26,244 22,533 17,763 16,467	10,283 10,988 11,454 8,981 9,745	222,487 214,370 195,322 171,864 126,999	240,476 258,691 282,664 265,734 213,875	222,487 214,370 195,322 171,864 171,864	Retireme 52,825 212,625 28,625 28,625 28,625 28,625
815,000 under \$20,000 \$20,000 under \$35,000 \$25,000 under \$30,000 \$30,000 under \$30,000	96,609 62,537 35,241	15,865 11,097 5,670 14,737	441,930 229,221 133,897 207,921	793,642 616,540 1,564,911	441,935 229,237 133,898 207,947	1,041,191 795,977 616,604 1,565,594	67,709 42,178 26,867 52,269	37,164 31,423 31,423 19,567 42,473	441,935 229,237 133,898 207,947	1,078,660 827,845 636,386 1,608,956	441,935 229,237 133,898 207,947	
\$50,000 under \$100,000 \$100,000 under \$200,000 \$250,000 under \$500,000 \$100,000 under \$100,000 \$1,000,000 under \$1	13,916 4,491 700 281	13,994 13,994 9,685 4,405 2,978	28,184 7,654 1,101	1,346,242 1,346,242 918,679 327,413 384,000	28,250 7,665 1,112 411	1,351,394 1,351,394 925,039 331,653 391,100	2,022 8,519 2,097 105	7,234 1,770 228 228 89	28,250 7,665 1,112	1,359,852 1,359,852 927,262 332,185	28,250 7,665 7,665 1,112	
Total nontaxable returns	78,622	22,906	•	1	,	•	232,954	32,169	235,188	32,763	3,255	201
All teturns, summary: Returns under \$5,000. Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000. Returns \$15,000 or more.	143,035 406,111 181,299 322,696	11,791 54,628 26,010 108,250	1,085,382 2,223,502 931,041 1,153,499	128,834 1,143,675 1,209,036 8,956,017	1,085,671 2,223,538 931,042 1,153,762	131,768 1,143,809 1,209,109 8,982,283	280,100 185,226 109,609 232,940	37,917 52,699 52,335 168,332	1,308,443 2,232,234 932,644 1,155,880	170,309 1,196,741 1,262,367 9,155,733	1,088,508 2,223,539 931,331 1,153,890	78,849 218,912 123,748 175,501
	it was based,	However, th	e data are in	However, the data are included in the	appropriate	totals.						

Number of Numb	Adjusted	-			Business and	profession		,	Farm			igr*nershir	ne' jr fi
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,			oss)			e t	s	Net pro	rofit	Set 1	loss	. 652	88
1,			Amount	Yumber of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	'umber of returns	Amount
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,			(7)	(5)	(6)	(2)	(8)	(6)	(10)	(11)	(12)	13)	.14.
13, 23, 23, 23, 23, 23, 24, 23, 24, 24, 24, 24, 24, 24, 24, 24, 24, 24			-	482,329	3,187,912	121,141	351,049	172,665	970,418	155,424	569,737	217,730	1,129,521
1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,					14,988	14,281	114,507	622	7,283	35,260	193,292	8,468	-134,543
0.00 135, 434 10, 20 13, 30, 40 13, 50 13,					13,051	6,428	5,846 9,523	15,342	10,155	14,308	19,505	3,407	-4,028
100 100 <td>274,499</td> <td></td> <td></td> <td></td> <td>50,960</td> <td>6,728</td> <td>9,313</td> <td>11,346</td> <td>21, h35</td> <td>767.9</td> <td>17,642</td> <td>5,006</td> <td>8,927</td>	274,499				50,960	6,728	9,313	11,346	21, h35	767.9	17,642	5,006	8,927
10.00 11.00 <th< td=""><td>421,509</td><td></td><td></td><td>35,655</td><td>68,273</td><td>9,428</td><td>13,083</td><td>13,544</td><td>23,580</td><td>8,284</td><td></td><td>1,88</td><td>1,235</td></th<>	421,509			35,655	68,273	9,428	13,083	13,544	23,580	8,284		1,88	1,235
0.00 10.13 1.50	356,833			27,966	58 843	5,349	12,476	15,812	33,983	9,699	25,623	9,121	36,753
1915 1915	261,832			20,248	61,592	7,743	5,428	3,383	8,541	5,442		7,235	14,411
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	239,079			19,094	76,172	2,459	1,561	3,990	13,582	7,825		8,413 H,209	9,358
0000 115, 675 1 1, 790, 739 15, 671 1 1, 670, 739 11, 676 15, 700 100 115, 671 1 1, 671, 730 15, 671 1 1, 671, 730 11, 671	141,125				66,977	3,288	3,776	3,709	23,926	2,048	6,596	799.9	-3,217
11.5,41 1.67,115	156,678				73,029	2,792	4,898	7,485	49.784	2,907		2,986	867.5
000 123,413 5,596,301 215,024 2,73,604 44,139 253,860 000 10,513 2,897,994 10,804,28 11,244 21,235 21,226 21,2	135,417		1		63,734	3,052	3,465	5,692	39,339	6,100	_	4,65	34,899
000 000 000 000 000 000 000 000 000 00	323,415 5	.,	2.	44,359	295,860	6,488	16,535	15,988	143,752	7,327		15,340	25,001
10,000 1	167,304			24,135	255,000	3,436	9.084	5,394	83,145	1,834			49,481
0.000 0.000 0.22,325 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.000 0.0000 0.	162,750			34,263	595,272	7,960	22,091	9,023	135,793	9,889	31.578	35,243	175,163
9.900	22,326			4,152	232,092	1,065	21,641	1,132	54,04	1.151			21+,439
131 1.10000				438	91,976	617	17,031	297	20,795	3-7	13,639	3,042	119,350
11. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.				09	28,985	37	618'5	7 ==	1,257	5.5	3, 428	E_1	10,372
1,			-	102.708	2,958,868	73,516	190,111	108,721	893,120	~1.510	274,080	103,101	1,233,584
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,				(*)	(*)	70	10,492	(*)	€	30 37	7, 35	153	-40,1he
0 53.751 200.255 33.397 75.716 3.736 6.500 0 234.537 1.085,558 153.847 775.716 3.736 6.500 0 234.537 1.085,558 153.847 775.716 19.877 9.94 0 244.703 1.926.705 156.426 72.4710 52.447 50.934 0 245.725 1.926.705 156.426 72.471 13.123 57.794 0 1.43.335 1.628.644 105.200 58.600 24.712 57.794 0 1.43.335 1.628.644 105.200 58.600 72.431 57.794 0 1.43.90 1.42.70 1.782.78 84.955 88.253 16.25 72.431 0 1.44.90 1.782.78 84.955 84.955 11.18.20 72.431 0 1.15.90 1.15.75 88.455 1.44.20 72.431 72.431 0 1.15.80 1.182.75 1.18.742 44.115 72.448 </td <td>(4)</td> <td><i>-</i></td> <td></td> <td>(+)</td> <td>(*)</td> <td>(1</td> <td></td> <td>,</td> <td>,</td> <td>(*)</td> <td>-</td> <td>-</td> <td>ē</td>	(4)	<i>-</i>		(+)	(*)	(1		,	,	(*)	-	-	ē
0 239,537 1,095,658 123,841 377,374 19,877 38,170 0 286,703 1,926,283 155,426 72,436 25,358 59,94 0 286,703 1,926,206 156,426 155,426 72,430 52,466 0 223,006 22,249,71 19,700 180,220 18,034 18,034 0 10,333 1,422,604 105,000 186,132 19,27,904 0 10,011 1,420 1,430 18,034 72,431 0 11,13,484 1,182,00 11,430 72,431 0 115,846 1,182,00 11,430 72,431 0 115,846 1,182,00 11,430 72,431 0 115,846 1,010,30 11,430 11,430 72,431 0 115,846 1,182,50 1,427 1,42,43 24,135 23,148 0 110,90 1,182,50 1,430 1,430 1,430 1,430 0				3,736	6,500	· (+)	(*)	(*	·	(*)	_	. (+)	-
0 224, 703 1.922, 105 1.922, 105 1.92, 106 1.92,	239,537			19,857	38,170	6,253	8,267	7,488	16,362	2,205		1,498	-545
0.00 1.00,20 1	308,224			23,518	50,934	4,293	6,004	15,549	33,121	4,782	21,577	11,179	10,058
0.00 193,335 1,028,644 130,200 386,044 18,104 7,749 0.00 140,317 14,0,952 83,025 63,230 16,129 74,138 0.00 114,014 1,40,952 83,025 63,230 16,129 72,431 0.00 114,014 1,762,004 83,104 825,230 14,406 83,830 0.00 114,014 1,762,004 83,104 825,230 14,406 83,830 0.00 115,044 1,762,004 83,104 1,033,001 11,589 62,394 0.00 115,044 1,073,101 11,589 62,196 83,80 1,033,001 11,589 62,196 0.00 115,044 1,073,101 11,389 29,148 291,577 200 200 0.00 100,301 2,034 1,442,925 1,442,983 24,118 21,187 200,000 0.00 100 2,244 1,783,34 1,442,983 1,414 218,486 200,000 200,000 200,0	4 p4 ;			19,123	57,904	7,713	5,367	3,383	8,541	5,442		7,101	14,606
900 14,0,312 1,4,0,952 83,025 932,700 16,129 66,399 900 145,014 1,762,704 1,762,904 83,104 125,200 14,449 72,431 900 135,004 1,762,904 83,104 825,230 14,666 83,830 900 115,404 1,872,604 215,660 2,671,442 24,195 52,546 900 115,404 1,873,334 10,632 11,189 62,256 900 100,804 2,873,334 10,43,283 1,033,483 255,000 900 100,804 2,73,344 10,43,283 1,033,483 255,000 900 100,804 2,73,344 1,642,802 1,434 251,804 900 100,804 2,73,344 1,642,802 1,434 251,804 900 100 2,246 2,406 1,442,802 24,115 251,600 900 100 2,246 2,406 1,442,802 24,115 251,600 900 100	2			18,054	74,149	2,171	511	3,841	13,564	7,825		. 420	8,274
000 147,214 1.7524 1.752,204 83,194 825,220 14,766 83,180 000 135,494 1.62,904 83,104 825,221 14,766 83,180 000 115,464 1.672,904 95,681 1.033,001 11,589 61,287 000 115,464 1.673,001 11,589 62,386 62,386 000 1.673,301 1.674,283 24,195 2593,486 000 1.673,301 1.673,493 24,195 2593,400 000 1.673,301 1.673,493 24,195 2593,000 000 1.673,301 1.673,493 24,195 2593,000 000 1.673,301 1.673,411 1.731,493 251,000 000 2.244 2.673,794 1.674,114 1.731,493 251,500 000,000 2.246 2.936,223 1.454,116 11,314 21,44 21,84 000,000 2.246 2.936,223 1.454,283 24,149 229,046 000,000	140,312				66,309	3,068	3,437	3,677	23,665	2,048	5,596	5,418	5.686
000 13,494 1,815,69 1,813,60 1,033,001 11,589 61,267 000 115,44e 1,873,604 215,46e 2,671,442 24,195 62,596 000 122,005 5,89,54f 215,46e 2,671,442 24,195 2593,498 000 100,813 2,844,595 100,432 1,641,193 24,195 2593,409 000 100,813 2,844,595 100,432 1,641,193 223,000 223,000 000 100,813 2,844,595 100,432 1,674,111 31,488 591,557 000 22,240 2,949,825 14,782 1,694,111 11,044 231,87 000,000 3,344 1,894,163 4,083 1,454,111 31,484 500,68 000,000 3,344 1,894,163 3,707,784 68,118 128,44 500,68 000,000 3,344 1,01,392 562,237 1,196,422 144,563 229,046 000,000 1,344,163 3,707,788 68,428	141,274				83,830	2,792	868.4	7,411	48,964	2,407		2,986	5,448
900 132,005 5,89,541 215,960 2,671,442 24,195 2593,488 900 100,810 2,78,334 104,525 1,442,932 24,195 255,000 900 100,810 2,844,592 8,642 1,03,742 24,135 255,000 900 82,771 8,642 1,03,741 31,488 241,55 286,000 1,000 82,771 2,946,825 14,482 1,454,11 31,488 591,57 1,000 82,771 2,946,825 14,482 1,454,11 31,488 591,57 1,000 900 900 22,240 2,946,825 14,467 4,149 231,844 1,000 900 900 900 900 900 900 900 900 1,181,709 1,181,709 3,101,392 562,237 1,196,422 144,563 229,046 1,000 1,394,163 3,707,788 68,628 1,466,179 144,563 229,046 1,000 1,364,060 3,707,788			-		62,596	3, 106	5,465	7,042	23,645	(+)		9,611	3-,445
000 000 000 000 000 000 000 000 000 00			2 5		293,498	6,988	16,535	15,954	143,248	7,140	11,009	15,325	32,233
000 182,510 0,0887.52 0,008 1,099.16 18.084 541,229 0,000 22.280 22.51.34 50,008 1,099.16 18.084 541,229 18.084 5,37.334 50,008 18.084 5,40.123 18.084 5,40.123 18.084 5,40.123 18.084 5,40.123 18.084 5,40.123 18.084 5,40.123 18.084 5,40.123 18.084 5,40.1384					218,047	3,428	8,053	5,344	75,926	1,762	_	10,595	174 565
0.000 22.260 2.960,325 14,882 716,847 4,144 218.67 0.000 5,944 1,089,257 4,083 247,133 49,4 91,844 0.00,000 8,944 1,089,257 4,083 247,133 122 18,894 0.00,000 8,58,407 133 28,894 122 18,894 18,894 0.00,000 1,181,709 3,101,392 562,237 1,196,422 144,563 229,046 0.00,000 1,394,163 3,707,788 688,428 1,480,179 115,519 237,990 0.00,000 1,394,163 8,546,954 423,575 3,990,336 688,038 11,43,545 2279,156 0.00,000 1,394,163 29,771,305 547,147 9,523,563 143,545 2,279,156					540,628	3,442	21,650	3,672	125,370	3.184		25,585	403,229
000,000					231,867	1,042	20,498	1,131	54,045	1,136	25,619	9,842	219,046
1, 181, 709 3, 101, 992 562, 237 1, 196, 422 144, 563 229, 046 00 00 00 00 00 00 00 00 00 00 00 00 00					18,894	36	8,930	17	3,116	946	8,898	172	16,495
00				144,563	229,046	47,625	160,988	93,944	77,298	83,914	293, 555	34,624	-104,065
00 00 00 00 00 00 00 00 00 00 00 00 00													
	1,344,163 1,363,405 690,931				237,990 320,601 350,166	51,384 25,690 15,392	163,472 33,410 22,981 131,235	73,385 33,592 23,188 42,500	98,244 85,483 143,280 643,411	81,020 35,592 13,699 25,113	274,502 HS,093 32,917 172,226	31,412 44,491 27,927 113,910	.128,554 79,405 45,050 1,133,62b

Toble 4.2 - Joint Returns With ot Least One Taxpayer Age 65 or Over: Selected Sources of Income, Deductions, and Tax Items by Size of Adjusted Gross Income - Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

											In	div	idι	ial F	Reti	ırns	s/1	974	1 •		١ge	65			ver;						con	ne C	re	dit				
	S	Amount	30)	243,066	36,370	10,477	7,204	24,863	6,908	4,382	5,792	5,811	5,540	2,414	20,418	26.546	26, 392	15,196	3,136	180,971	2,205		ξ.	6,149	2,750 13,209	5,673	8,493	4,309	2,827	6,354	20,418	4,355	26,196	9,473	3,270	112,094	106,667 39,528	123,923
	Net 10	Number of returns	(54)	228,225	4,855	10,428	13,590	29,557	7,599	10,525	8,806	8,135	9,523	7,366	21.738	5,148	7,187	2,314	142	156,365	81		· (*)	13,157	6,295	10,495	8,443	7,857	3,121	5,514	9,442	5,145	7,169	731	67	71,860	82,708 50,833	64,025
Rent	оше	Amount	(28)	2,174,960	17,389	9,346	42,359	76,359	78,751	38,865	59,649	767'67	54,645	50,491	224,450	146,632	279,449	129,222	9,003	1,918,801	1,556	• 1	2.048	32,195	67,104	35,109	105,137	51,859	84,501 50,491	46,799	223,069	281,358	279,210	35,461	3,135	256,159	216,704 361,608	1,309,117
	Net incom	Number of returns	(27)	717,910	9,783	12,882	44,397	62,161	56,130	24,327	28,949	20,043	25,664	25,733	51,903	22,632	26,263	7,522	270	530,555	62		3.897	27,891	48,832	20,573	45,322	19,829	29,402	21,330	37,870	39,853	26,134	1,834	6.8	187,355	202,389	189,383
annuittes	income	Amount	(56)	6,590,508				471,319	455,103	449,847	316,716	277.289	398,054	246,779	682,001	200,587	214,385	24,043	3,522	5.850,220	361	(*)	76.819	249,864	363,184	314,824	468,556	397,488	203,132	256,140	682,001 473,726	395,884	215,708	24,536	1,696	740,287	934,908	2,064,602
	es .	Number of returns	(25)	1,738,011	4,328	32, 540	84,716	204,830	160,353	127,140	81,729 119,735	63,144	50,858	43,893	137,890	38,784	23,044	5,648	238	1,307,369	20	(*)	30,126	113,330	137,368	126,782	119,521	78,795	50,858	44,652	137,890	37,836	22,897	1,599	75	370,642	481,073 644,421	330,887
received		Amount	(54)	10,687,770	67,189	31,167	175,352	593,483	610,127	532,851	411,174	298,220	410,292	302,265	966,621	530,204	928,036	410,588	58,258	9,579,007	12,270		33,735	333,011	502,575	516,960	585,158	293,709	333,063	302, 185	961,817	1,276,217	924,143	199,732	45,565	1,108,763	1,284,763 2,730,505	5,057,244
Interest		Number of returns	(23)	3,752,914	29,937	107,499	205,722	300,690	311,259	238,072	179,827	125,480	142,176	124,844	303,046	101,845	81,277	21,884	830	2,805,867	236					231,788	214,859	124,967	123,011					5,854	278	886,047	1,226,493	837,443
idends in		Amount	(22)	5,913,316	34,648	4.837	13,459	77,590	62,034	125,887	140,738	85,770	115,237	83,493	352,914	368,160	1,038,487	711,411	230,019	5,676,578	13,758	. (*)	(*)	24,328	42,172 60,616	125,229	65,948	82,396	115,517	89,131	417,187	347,419	1,028,136	549,217	199,412	236,738	178,205	4,782,784
Dividends adjusted gross		Number of returns	(21)	1,369,502	7,734	14.412	40,303	97,374	75,317	84,391	83,117	45,950	56,787	42,613	147,564	58,620	69,507	20,001	819	1,174,289	21b	(*)	· (£)	46,086	57,056	82,941	79,057	45,871	41,256	33,337	97,221	57,466	19,256	5,596	267	195,213	219,366 400,737	529,153
capital assets.	ess loss	Amount	(29)	157,212	-2,	(+)		7.805							5,365	13,762	20,241	4,806	3,818 2,830	152,813	301		(*)	7,227	773	-10,245	793	5,169	2,136	1,812	26,436	49,134	20,291	4,556	2,758	4,398	6,628 -3,707	136,487
than capita	net gain 1	Number of returns	(19)	95,385	1,844	(+)	1,967	6,748	2,294	4,666	5,385	3,958	3,467	(+) 1,633	9,772	3,573	5,460	1,950	137	83,359	100		. (*)	5,503	1,843	4,666	5,116	3,958	3,522	1,633	7,415	12,355	5,460	612	70	12,026	15,868	41,607
	055	Amount	(18)	255,279	5,580	066	2,004	8,063	8,127	19,557	12,382	10,878	9,910	9,605	28,344	13,406	20.670	6,214 1,844	221	226,776	* -		(+)	6,213	6,980 8,611	19,378	11,909	10,799	9,867	4,680	28, 344	24,784	20,554	1,831	75	28,503	29,640 62,115 46,941	118,585
capital assets	Net loss	Number of returns	(17)	315,031	1,258	3,956	3,404	9,424	9,420	21,418	17,338	10,486	13,551	12,086	36,507	35,313	24,705	7,095	235	284,895	<u>*</u>			7,185	8,002	21,239	15,213	13,550	13,660	0/67/	25,800	33,237	7 073	2,026	78	30, 136	30,619 76,770 57,353	150,289
o c	ain	Amount	(16)	3,179,968	61,255	14,868	27,535	65,748	70,157	81,971	51,739	62,766	45,082	70,067	242,626	151,186	407,022	305,483	118,907	2,972,024	19,803	(*)	13,140	33,430	37,794	75,085	55,614	43,423	66,541	70.054	165,849	523,389	303,228	241,693	187,879	207,943	215,066 327,692 289,665	2,347,545
	Net gain	Number of returns	(15)	912,280	12,577	20,915	39,957	76,291	64,860	56,001	49,800	29.450	7,283	10,884	91,152	38,139	38,38b	3,368	192	714,927	244	· (*)	7,959	32,464	39,309	54,625	39,772	24,790	30,884	20,703	50,471	74,934	11.569	3,348	192	197,353	204,878 250,040 138,191	309,165
	Size of adjusted gross income			All returns, total	No adjusted gross income	\$1,000 under \$2,000	\$2,000 under \$3,000	\$4,000 under \$5,000	\$5,000 under \$6,000	\$7,000 under \$8,000	\$8,000 under \$9,000	\$10,000 under \$11,000	\$12,000 under \$12,000	\$13,000 under \$14,000 \$14,000 under \$15,000	\$15,000 under \$20,000 \$20,000 under \$25,000	\$25,000 under \$30,000 \$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$500,000 ander \$1,000,000 \$1,000,000 or more	Taxable returns, total	No adjusted gross income	\$1,000 under \$2,000	\$3,000 under \$4,000	\$4,000 under \$5,000	\$5,000 under \$6,000 \$6,000 under \$7,000	\$4,000 under \$8,000 \$8,000 under \$9,000	\$9,000 under \$10,000	\$10,000 under \$12,000	\$12,000 under \$13,000	\$15,000 under \$20,000	\$20,000 under \$25,000	\$30,000 under \$50,000	\$100,000 under \$200,000	\$200,000 under \$500,000 \$500,000 under \$1,000,000	\$1,000,000 or more	Total nontaxable returns	All returns, summary. Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000.	Returns \$15,000 or more

	ner income less loss	ess loss	State income tax refunds		net income l	less loss										
Size of adjusted gross income	Number of	+ -	Number of returds	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	furnier of returns	Amvent	Number of returns	Amount	Number .	Amount
	(31)	(32)	(33)	(36)	1351	(36)	(37)	138)	1361	(70)	(15)	(42)	1631	(77)	(57)	401
All returns, total	109,494	431,933	306,991	40.304	333,91×	138,496	254,272	518,184	4,2n2,591	11,355,655	2,422,038	3,527,966	1,840,553	7,827,587	15,493,429	11, 69,816
No adjusted gross income	67.549	3,379		464 (*)	3,631	-174,588	1,370	5,917	121,803	159,554	120,090	156,080	1,713	3,475	207,404	330,553
\$1,000 under \$2,000 \$2,000 under \$3,000	5,391	1,750		247	9,059	2,937	4,431	10,275 8,887	163,951	371,730	159,946	330,524	4,005	9,405	1,004,428	452,775
\$3,000 under \$4,000 \$4,000 under \$5,000	1,656	3,000	11,987	824 468	20,722	8,459	12,042	34,576	355,043	504,257	309,415	402,211	45,628 150,649	102,046 348,553	1,283,853	962,856
\$5,000 under \$6,000	4,187	8,452	17,015	5,274	33,108	18,070	11,896	24,750	356,833	612,811	217,565	282,835	139,268	329,975	1,313,401	985,201
57,000 under \$8,000	10,775	22,451	22,445	1,634	10,375	-34,322	9,152	14,736	261,832	475,132	139,114	180,848	122,718	294,284	951,025	531 840
\$4,000 under \$10,000	2,846	4,483	17,565	1,216	14,555	26,943	7,005	8,151	239,079	400,201	116,977	165,972	122,102	300,229	845,450	134,088
\$10,000 under \$11,000	3,833	2,826	10,514	1,046	8,511 13,482	12,542	10,427	19,121 22,042	141,125	325,420	75,292	108,566	72,209	216,854	514,442	385,832
\$12,000 under \$13,000 \$13,000 under \$14,000	7,844	16,270	11,482	2,039	8,987	8,322	11,078	22,131	141,840	359,000	81,282	152,184	60,578 63,645	185,816	504,714	378,535
\$14,000 under \$15,000	6,745	12.140	36,731	4,277	32,625	48,582	28,508	49,965	323,415	420,975	145,246	240,770		420,230 h3h,205	1,144,266	951,159
\$20,000 und+r \$25,000	10,391	33,903	18,340	3,546	15,140	19,087	19,743	30,938	105,813	578,453	57,242	114,484		443,979 419,15h	504,084 3±1,808	453,003 286,356
\$30,000 under \$50,000 \$50,000 under \$100,000	9,417	50,476	22,869	8,417 7,587	17,949	49,530	21,996	57,500	162,750	1,033,446	22,471}	44,006		447,440 845,615	613,095	459,821
\$100,000 and r \$200,000	3,516	55,219	3,184	5.5hl	4.189	20,521	3,051	17.087	22,328	370,273	200	1,258	21,594	374,107	23,077	17,305
\$500,000 under '1,000,000	223	18,174	258.	1,285	250	2,609	95 18	845 54h	144 281	151,315	mm	0.0		151.309	3,2.2	2.454
Taxable returns, tutal	90,867	422,790	257,165	52,474	265,591	309,714	214,418	419,560	3,137,871	4,330,453	1,535,203	2,375,653	1,544,868	5,451,797	11,243,856	6,472,733
No adjusted gross income	<i>[.</i>	2,658	24	133	100	-17,225	£ .	(5)				1 1			£ ₹	96.90
		, -,							5	(÷)	+ 1	+ 1	e e	÷,	•	
\$3,000 under \$4,000	(+)	(4)	(*)	432	5,485	1,719	7,307	_	53,751	327,105	50,516	55,671 24n,570	434	80,534	184,535 534,198	122, 651
	3,610	8,314	11,402	1,545	30,527	6,319	5,867	9,342	308,224	507,894	210,418	273,543	150,405	140,247	1,121,055	840,791
\$7,000 under \$4,000	10,775	22,461	18,458	1,342	9,432	2,842	8,857		255,275	434,676	138,870	180,531	116,405	254,145	922,472	526.144
\$9,000 under \$10,000	2, K46	4,483	17,565	1,215	14,499	26,929	7,005		238,066	45h,731	116,772	105,685	121, 294	291,045	8-2,336	631,752
\$10,000 ander \$11,000 \$11,000 ander \$12,000	5.76H	2,820	10,300	1,040	8,282	12,361	10,427	19,121 21,899	140,312	317,048	75,216	108,422	11,488	208,626	511,051	383,288
\$12,000 under \$13,000 \$13,000 under \$14,000	2,041	16,270	11,482	1,985 2,039	8,689 6,031	1,532	11,078	14,776	141,274	354,938	71,772	142,930	60,939	212,009	476,023	357,017
	6,745		36,567	4,707	32,625	48,582	28.574	76,882	323,005	923,738	145,157	290,592	1848	633,145	1,140,854	R60,100
\$20,000 inder \$25,000	10,391		18,379	3,676	15,967	30,210	19,743	26,853	166,460	571,182	25,634	114,454	18, 747	378.224	3,7,093	282,820
\$30,000 under \$50,000 \$50,000 under \$100,000	9,338	49,593	21,805	7,887	13,110	49,664	10,683	66,699	150,300	888,398	22,971	46,006	137,329		309,555	232,250
			3,159	5,50K	4,180	20,672	3,051	17,087	22,250	539,329	634	1,268	21,626	538,061	84,727	12,155
\$500,000 under \$1,000,000 \$1,000,000 or more	219	18,072	157	1,285	245	2,432	1.8	865	839	154,121	mm	6.0	836		3,233	2,425
Total nontaxable returns	18,527	9,143	49,826	7,830	68,327	-171,218	34,354	68,315	1,124,720	2,025,201	883,835	1,149,311	240,885	875,491	4,404,573	3,307,105
All returns, summary Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000 Returns \$15,000 er mor	20,828 25,813 13,718 49,135	11,173 52,042 21,378 347,341	43,846 96,575 63,746 102,824	3,476 10,996 8,871 35,961	83,753 106,156 45,086 97,923	-148,4°0 28,525 34,001 224,380	38,086 52,631 63,281 100,274	79,610 73,052 90,252 244,953	1,356,905 1,363,405 690,931 871,350	1,953,769 2,497,230 1,731,958 5,172,700	1,114,735 698,625 352,169 255,509	1,449,084 922,612 642,872 513,399	222,170 564,780 338,752 514,841	504,685 1,574,817 1,084,086 4,659,301	5,087,574 4,952,321 2,483,242 3,110,24	3, H15,555 3, 14,144 1, H-2,432 2,377,682

Individual Returns/1974 • Age 65 or Over; Retirement Income Credit

Table 4.2 — Joint Returns With at Least One Taxpayer Age 65 or Over: Selected Sources of Income, Deductions, and Tox Items by Size of Adjusted Gross Income—Continued

[Ail fagures are estimates based on samples-money amounts are in thousands of dollars]

											- 1	ndi	ivi	dua	al F	le	tur	ns	/19	974	•	•	Αg	gе	65	10	0	ve	r; R	leti	ire	mei	nt I	nc	om	е (Cre	tit				
ite	Anount	(62)	361,314		F	29	1,618	28,525	28,015	19,285	23,799	14,357	17,999	14,279	61,467	29,100	15,31	8,257	2.226	98 78	1 1 1 1 1 1	0011100	-	€	1,018	16,372	28,525	25,376	19,285	14 357	17,163	19.279	18,243	29,048	13,316	8,257	2,22h 594	87 79	165	18,168	125.001 87,049 131,099	
Tax rebate	Number of returns	(61)	3,140,414		766	507	53,754	308,225	294,703	193,335	238,050	140,312	141,488	134,941	323,005	166,498	150,300	82,574	22,25h 5,94n	840	071 001 0	7, 130, 140	ς.	\$	53,751	239,537	308,224	255,275	193,335	140 312	156,014	134,491	113,845	166,460	104,381	82,571	5,944	139	2,774	295,993	1,289,404 688,720 oth,591	
tax liability	Amount	(99)	8,357,676	4,095	3,571	6,401	9,210	53,033	95,518	119,318	188,572	151,749	186,774	199,469	738,495	580,231	1.232,470	1,545,428	1,054,363	246,351	2000	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2,694	3	3,221	24.025	61,950	118.584	119,101	131.670	168,095	199,052	170.071	580,153	480.22b	1,545,399	1,054,342	246,348	25,501	51,n14	585,384 875,388 5,844,290	
Total tax lu	Number of returns	(65)	3,311,667	4,337	37,475	47,698	91,359	312.221	297,174	193,891	238,586	156,463	141,562	135,417	323,233	167,154	150,508	82, 624	5,455	280	130 120	0.0	269	5	53,751	239,537	308,224	255,275	193,335 238,066	140.312	156,014	134,991	333 005	166,960	104,381	82,571	22,260	H39 280	173,527	456,120	1,24%,299 689,900 867,348	
ment tax	Amount	(58)	260,366	1,190	3,569	6,371	7,282	10,102	8,413	7,911	7,693	8,087	10,575	9,005	12,827	27,951	37,371	73,996	1,541	190	225 202	363,253	13	1 1	1,293	4,160	9.020	b, 152	7,694	7.876	7,876	8,116	30 597	27,885	18,237	23,969	6,520	187	25,072	26,761	40,641 44,149 148,815	
Self-employment	Number of returns	(57)	633,832	3,727	37,472	47,191	39,805	45,339	35,850	24,453	22,535	19,755	20,640	16,243	57,815	37,711	45,346	27,464	7,549 1,81H	21.,	VE 1 133	000	20		5,4413.	21,601	41,343	21,508	23,897	20.007	19,306	15,867	14,041	37,515	24,646	27,414	7,524	213	171,549	188,539	150,837 41,685 202,770	
оше сах	Amount	(56)	8,091,566	2,560	(2)	1	1,928	52,917	87,068	111,350	180,823	160,194	176,143	140,417	705,363	551,835	1,194,250	1.420,576	1,04n,859 705,850	245,890	× 001 566		2,660	(+)	1,928	19,820	52.917	112,371	111,360	123.273	160,194	190,917	105 343	551,835	1,194,250	1,520,576	1,046,859	245,890		24,414	544,540 831,550 5,091,065	torals
Total income	Number of returns	(55)	3,138,140	269	(*)		239,537	308.224	294,703	143,335	238,0hb	150,014	141.274	134,991	323,005	155,450	150,300	82,571	5,444	839	0.21 RFT E		5692	Ξ.	53,751	239,537	306.224	255,275	193,335	140.312	156,014	134,441	200 000	166,460	104,381	82,571	5.944	439		293,560	1,284,603	ppropriate to
tax	Amount	(54)	8,068,327	•			1919	52,879	37,068	111,350	180,823	160,178	176,087	141,022	705,280	551,648	1,143,901	1,518,508	1,042,782	242,869	× 068 32"				1,919	14,755	52,879	112,371	111,350	123.273	160,178	140,917	101,022	151,648	1,143,901	1,518,608	1,042,782	242,859	,	21,674	544,492 8 81,478 0,070,685	are included in the u
after credits	Number of returns	(53)	3,137,653	•	,	. 0	239,534	308,224	294,703	193,329	238,066	155,014	141,273	115,846	323,001	106,943	160,291	667,433	5,435	829	1 117 653		, ,		53,744	234,534	308,224	255,275	143,324 238,06h	140.312	156,014	134,991	110,048	166,948	104,380	82,453	22,225	H29 275		293,283	1,289,597 688,436 866,337	data are inclu
credits	Amount	(52)	127,770	3	1	' 6	1,703	2.707	5,051	3,000	504,	4,456	4,739	3,312	12,495	5.065	15,592	15,929	7,176	4,070	115 300		1 1		(*)	707	1,421	5,105	2,967	3.627	4,825	2,941	116.0	8,052	10,441	15,582	11,287	3,833	12,470	1,793	23,410 19,92h 82,642	However, the d
Total tax	Number of returns	(15)	618,858	(*)	,	1 070	33,091	39,020	44,142	36,793	42,024	36,463	29,434	24,100	63,754	27.124	50,430	32,176	3,543	195	571 203				1 +)	12,540	24,342	44,925	36,644	25.200	36,088	21,570	25,044	44,928	49,983	32,133	11,323	195	47,455	39,044	207,918 13,,286 234,610	was based. H
edits	Amount	(20)	8.196,098	9	ı	0000	21,458	55,586	117,618	114,351	100.220	165,134	1×0,825	184,334	717,775	466,853	1,209,492	1.334,336	1,054,373	246,939	8 183.626		-		1,925	20,159	54,300	117,476	114,317	12b,900	165,003	143,858	117 222	559,700	1,204,342	1,534,291	1,054,069	24n, 702 255,487	12,470	23,467	567,902 R51,403 6,753,327	on which it
before credits	Number of returns	(65)	3,185,376	(%)	,	, 200 00	260,085	317,852	255,489	193,464	160 510	156,389	141,859	115,847	323,322	104,522	161,247	04,333	5,940	832	3.137.721		1 1	1)	53,749	234,534	308,224	255,275	193,335	140,312	156,014	134,991	323 001	160,955	104.380	82,490	22,233 5,936	829	47,555	319,144	1,308,395 689,91° 867,420	Ample returns
The our	Amount	(87)	31,067,996	1 1	1	1 326 01	152,234	386,719	776,793	732,992	712 235	984,557	1,053,666	1,037,435	3,808,818	2,134,591	4,707,084	11/1014.4	1,309,451	403,798 388,663	31.000.147		-	- 1	:	7	379.701	775,889	1,161,234	770,515	983,744	1,109,553	3 805 750	2,729,087	4,685,015	4,417,610	2,358,716	388,663	67,850	162,612	3,687,443 4,457,911 22,250,030	1 number of s
Faxable income	Sumber of returns	(47)	3,183,090	1		- 25	260,085	317,852	255,489	193,484	17.0 63.8	156,389	141,854	115,847	323,322	104,522	151.247	02,333	5,940	832	3,135,439	,	1 1		\$ ·	(*	306,224	255,275	193,335	140,312	156,014	134,991	323 001	146,955	160,380	065,28	5,936	829	47,651		1,308,395 689,917 857,920	it of the small
The state of the s	ores of authorise productions of the same		All returns, total	No adjusted gross income	\$1,000 under \$2,000		\$4,000 under \$5,000	\$5,000 under \$5,000	\$7,000 under \$8,000	\$8,000 under \$9,000 ,	\$10 000 coder ctl 000	311,000 under \$12,000	\$12,000 and \$ \$13,000	\$14,000 under \$15,000	\$15,000 under \$20,000	\$25,000 under \$30.000	\$30,000 under \$50,000	000 000 - 1000 0000	\$200,000 under \$500,000	\$500,000 under \$1,000,000	(axable returns, total	No adausted gross rocome	\$1 under \$1,000	51,000 under 52,000 52,000 under 53,000	\$3,000 under \$4,000	\$4,000 under \$5,000	\$5,000 under \$6,000	\$7,000 under \$8,000	\$8,000 under \$9,000	\$10,000 under \$11,000		\$13,000 under \$14,000	\$15 000 ander \$20 000	\$20,000 under \$25,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$500,000 under \$1,000,000	Total montaxable returns	All returns, summary Returns under \$5,000	Returns 55,000 under \$10,000 @rturns \$10,000 under \$15,000 Rrturns \$15,000 or more	(*) Estimate is not shown separatel. because of the small number of sample returns on which it NOTE Detail may not add to total because of remodice.

Individual Returns/1974 • Age 65 or Over; Retirement Income Credit

Table 4.3 —Returns of Taxpayers Age 65 ar Over: Selected Items by Marital Status

and the street transfer than domesting, --many impossible as in the meands of dollar-

i. I. I. after the	real content	trad n sam	i - mini	Internation of the	In theorands	of Julianal			
							f .	T	
					eright for				
The state of the s	5.1						0.1		
			, .		Amount;*	· · · · · · · · · · · · · · · · · · ·		ri i	1.13
	11			1.11	(5)	(6)	,		1.16.)
II a terms, retal		. 1115 an	1 ,934, ine	1,75,825	16,463,447	11,646,813	r Translabilitie	11,41,6	ll, sen, or
Herbits rower. Heshand he are set, with under to	1000	100 100 100		15,103,40 8,101, 2 5, 97, 0	6, 113,728	4,421,000	31, 101, 496 13, 35 , 40 14, 321	8,068,1 a 4,124,246 1,346,1 1	e, man b
With 65 or seem, rush and umb + 65		L 15 - 270	7,17, WH	96.1, 1.15	207,868		2,139, 50	Tr. Oa	
Separate actures on Lumbards and weeks, taken	* •	-,4	17, 1-0	21 (521)	160,138	102,273	1 4 30	157.0	4 1 4 12
Husbands	1 - 1	100	ting Hits Rep Tra	1.6, 10	7119, 3 13 711, 275	10, 7 J 41, 15	110,561	1.	1,001
Returns of heid of households, for if	1.00	1.15 /	274,668	475,84x	246, 283	130,051	601,000	154,201	1 29,800
Memen	7,111 5,480	7.7	14.1, 116. 145, 46,1	1 1,784 207,468	90,272 17,311	.7,171 52,886	212,124 4.8,148	5 1,581 10°,620	53,697 [115,9117
Returns of acts ing spenses, for all	100	15 ,5%	11	61,647	46,226	24,511	64.1.5	12,710	12, 1
Marian	10,00	002, 52r 0., 700	1+,1% 16,7%	32, -30	21.09n 24,030	10, 39 12, 92	41,512 201, 111	6.074 (1990)	H,770 1,491
Returns of single persons, total	. 100, 00	5.000	h, 800, 041	5,655,207	4,240,085	.,400,244	11,941,941	3,040,268	(, 14), [h
Min	13,744	, thu, h	1 +2 = x 1 + m m = 7 + x 1 + 4		1,111,985	763,144 2,037,120		895,245 2,145,023	891,742 2,1+1,434

NOTE: Detail was not add to total because of rounding.

Table 4.4 - Returns With Retirement Income Credit: Selected Sources of Income and Tax Items by Size of Adjusted Gross Income

	1	1	[A11	figures are	estimates bas	sed on samples	- mon€y amou	nts are in th	ousands of do	llars]			Fensions and	anouttes	
			Adjusted	Salaries	d wages	Sales a capital assignant	L.	Dividends in pross in	ad justed	Interest re	received	Income received		In adjusted pross income	ed one
		Number of	less deficit	Tumber of	Amount	Number of Amoun	1 2	Tetarns	Amount			Number of returns	nount	Number of returns	Amount
	. 1	-	1.2.1	Ę	(4)	(5)	2	į.	181	(6)	1001	11)	(12)	(13)	1140
1.14.1		813,412	9,423,004	182,002	1,059,160	233,600	3-2.483	314,944	1,503,140	754,792	2,139,408	558.048	3,583,595	553,610	3,366,631
No adjusted pries income standary \$1,000.		, ,		, ,	* 1	, ,	, ,	1)		1 1	. ,) I		, ,	
\$1,000 and** 2,000 \$2,000 and** 3,000 \$3,000 and** 34,000 \$4,000 and * 3,000		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	117, 186	13,226	77,103	14,294	4,121	12,483	20,545	(*) 48,8 ⁻² 70,603	52,151	35,496	125,033	15,696 35,696 56,878	. *) 104,521 187,324
000, a raban 000, as		76, 195	20,000	9.053 17,640	948,02	11,961	10.473	17,935	15,103	75,459	147,051	54,206	235,031	62.274 54,40h	221,614 245,062
38,000 inder %,000 \$8,000 inder 54,000 \$9,000 inder 10,000		54,877	541,278 511,379 652,271	25,426 11,339 12,34	35,787 55,416	14,15h 12,968 31,772	8,074 9,204 31,409	21,764	\$1,301 44,271 47,003	556 57,296 63,227	48,044 111.613 188,581	57,344 43,650 46,953	332,051 244,115 290,306	57,344 42,242 46,953	316,166 270,744 286,964
\$11,000 ander [11,000] \$11,000 ander [12,000] \$12,000 ander [13,000]		23,45° 33,309 43,688 24,523	244,335 383,126 546,437 330,264	5,593 4,55° 9,790 7,745	24,057 27,580 49,224 50,360	12,440	4,678 2,210 12,41 4,041	3,188 14,32: 19,743 4,844	5,585 2,585 2,742 5,742	22,972 32,688 37,141 24,523	14,865 40,610 138,352 88,988	18, 26 24, 70 29, 70 16, 833	145,444 218,857 236,249 165,701	14,72h 25,710 29,704 10,833	140,199 210,839 225,245 154,917
	:	14,456	275,340	5,209	53,641	6,843	168-	0,162	29,477	16,864	28,839	15,125	161.328	15,125	145,664
\$15,000 and t = 20,000 21,000 and t = 25,000 31,000 and t = 30,000 54,000 and t = 36,000		70,448 30,548 14,740 20,435 4,561	1,233,628 640,055 401,579 772,001 635,612	23,118 9,14: 5,417 5,887 2,883	208,791 95,425 42,543 126,760 50,817	36,443 19,443 13,482 13,482	47,534 35,035 14,313 35,565 48,669	18 53	206,971 114,693 93,426 245,904 223,318	30,258 30,258 14,734 20,806 9,340	163,477 101,573 172,965	19,005	42.83.3 43.04.8 43.04.8 42.448 42.448	17,422 7,525 8,570 3,154	358,638 220,564 68,219 61,648 24,591
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 er merr		1, F.33 6.54 8.8 4.0	151, "en 198, 668 58, 788	456 156 21 14	14,514 7,562 685 339	554	25,418 27,150 4,123	2, 7 24.8 88 88 60 40	115,129 91,272 30,720 39,409	1,813 1,814 84 34	5,127 5,806 1,422	153 153 15 15	5,038 3,886 42 42	455 150 16 4	4,448 3,003 -1
Petins under 5,000 Krimis 5,000 inder 30,000 Krimis 20,000 under 315,000 Krimis 515,000 er mer		145,429 3-3,410 144,133 149,441	003,882 2,731,644 1,784,502 4,302,975	21,184 -5,855 35,844 49,069	44,376 251,484 214,861 548,437	23,140.	15,238 1,107 2,975 254,162	31,04n 111,30 59,883 105,709	34,632 146,791 115,179 1,161,789	124,599 34H,653 134,642 146,898	16.2, 446 541, 653 841, 653 884, 883	95,554 270,255 107,098 85,164	33h,415 1,473,725 927,429 846,025	45,554 263,674 107,048 82,344	297, 763 1, 390, 550 887, 887 96, 672
The The Wise		Renther income less loss	net was luss	Itemized du	ductions	Stand ord d	edoction	Exemptions	Taxable	Thubber	hacome betore	r .x. tedats	hetirement	Total other	ther
	Ι	Number of returns	Secretat	Number of	Amount	Number of returns	Amonat	(Assessed)	Sumber of	Amount	Number of	Amount	redit	Number of returns	Amount
	1	151		1-1	.1.	(19)	(20)	21)	(22)	, 231	1,24,1	. 251	197	(27)	1283
Tetal		183,265	391,124	314,670	1,148,643	77, 4407	7.30,873	1,698,579	413,412	5,804,661	513,412	1,474,410	124, 310	54,308	10,090
No 1d pasted gross thisomes and order \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000		14.116	1, 14	1,803	11.576	(+)	()	91,10/	(4)	1 * 1	(*)	168,4	- - 5,349	x x x 1	
		23, H83 13,323	13,735	24,584	39,121	55,245	11,584	148,683 1n0,268	9,679	109,44n	40,792	15,705	9,506	3,356	6.
\$6,000 inder \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$0,000		18,348 14,210 12,071 17,980	17,064 14,456 16,4~5 30,567	35,260 . 27,335 23,764 23,505	68,019 57,020 61,084 49,253	55,830 45,172 36,113 45,639	72,526 58,724 47,366 64,554	178,719 156,136 125,165 150,500	91,090 72,507 59,877 69,144	267,013 249,398 277,765 387,954	91,090 72,507 54,877 69,144	43,378 43,375 47,375 n6,450	11,575 11,575 8,542 12,608	8,012	1,406
		6,144 3,100 10,628 4,539	10,202 17,742 30,528 4,962	10,017 15,574 20,575 9,838	27,973 47,619 64,114 39,073	13,640 17,635 23,013 14,685	21,617 30,504 43,069 24,215	52.652 73.824 47.700 55.974	23, h57 33, 309 43, h88 24, 523	147,092 231,179 341,553 206,002	23,457	25,71h 40,857 62,459 38,002	4,527 6,185 9,024 4,811	4,918	146 553
\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$25,000		18,305 7,341 5,143	24,483 24,483 24,056 27,150	32,260 32,260 19,784 11,179	119,839 99,486 61,645	38,732 10,764 3,561	77,464 21,528 7,122	161,011 68,981 37,343	70,992 30,548 14,740	490,071 295,469	70,442 30,548 14,740	178, r.08 105, 138 55, 404	12,120 5,n90 2,415	10,452 4,482 (*)	2,575
\$30,000 under \$50,000		5,463	39,83h 29,097	16,728 8,975	112,721	4,20°	8,414	51,524	20,935	599,342	20,935	151,848	3,521	2,842	1,257
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more		787 255 34 16	7,369 5,145 5,25 -30	1,875 633 88 40	55,063 41.843 16,761 23,395	21	(+)	1,584 1,584 218 92	1,883	143,233 145,199 41,809 56,382	1,883	91,207 83,070 25,677 38,344	295 110 18	307	1,448 1,162 199 107
Returns under \$5,000 Returns \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000 Returns \$15,000 or more		38,259 75,932 27,730 41,344	15,770 99,654 76,558 199,142	32,387 125,302 67,419 91,562	50,697 267,865 215,506 654,825	114,041 248,108 76,714 57,879	148,155 327,070 139,887 115,758	246,362 770,787 331,695 349,732	145,428 373,410 144,133 149,441	158,666 1,365,922 1,097,414 3,182,661	146,428 373,410 144,133 149,441	23,845 225,752 198,409 924,904	15,181 55,160 27,864 25,603	(*) 14,924 12,918 23,641	1.617 312 7,619

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals. NOTE Detail may not add to total because of rounding.

Section 5

State and Regional Data

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Introduction

Data in this section classify taxpayers by State, Internal Revenue Service Region, and Standard Federal Region. The boundaries of these two sets of regions are indicated in the maps included in this section. These geographic classifications, as well as some of the limitations applying to the data for these areas, are explained below.

States

State tables classify taxpayers according to the State or other area in which they lived, including the District of Columbia and, as described below, Puerto Rico. Returns of service men and women who filed from Army Post Office and Fleet Post Office addresses and of other U.S. citizens living abroad are classified in separate categories.

Residents of Puerto Rico had to file U.S. income tax returns only if they had income from sources outside Puerto Rico or income earned in Puerto Rico as employees of the U.S. Government, and the income on these returns was limited to these amounts. U.S. citizens residing abroad could, under certain circumstances, exclude as much as \$25,000 of earned income from their adjusted gross incomes, and such persons did not have to file a Form 1040 at all if their income consisted entirely of such exempt income. Therefore, neither the coverage of people nor of income in these two categories was comparable to that for the United States.

Regions

In table 5.1, State data are summarized by Internal Revenue Service Regions. In this table the data are also summarized by Standard Federal Regions, established by the Office of Management and Budget to facilitate coordination of various Federal programs.

Method of Geographic Coding

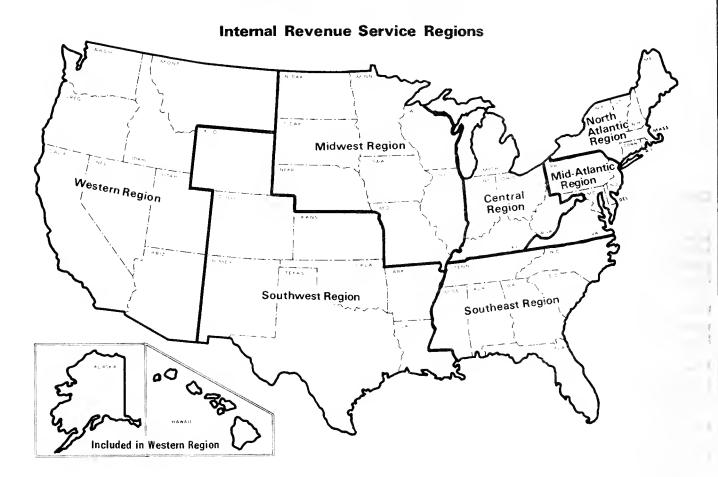
Geographic coding of returns for Statistics of Income was based on the address reported at the top of each tax return. This method of geographic coding was subject to certain limitations. Not all tax-payers gave their home address; some reported:

- (a) the address of the tax lawyer or accountant who prepared the return
- (b) the address of their place of business, or
- (c) a post office box number.

To the extent that such an address was located in a State different from the tax-payer's home, the accuracy of the data was affected.

Data for 1974

In table 5.1, additional data are shown this year for Small Business Corporation net income (less loss) and for the tax rebate provided for by the Tax Reduction Act of 1975. Itemized deductions detail, shown for the 1973 report, have been omitted for 1974. Table 5.4 presents information from Forms W-2 for joint and nonjoint returns, classified by States and by sex of taxpayer. See the text in section 1, Returns Filed and Sources of Income, for a description of the methods used to classify taxpayers by sex and to tabulate data from Forms W-2.





Individual Returns/1974 • State and Regional Data Table 5.1 — Selected Sources of Income, Deductions, and Tax Items, by States and Regions

[All figures are estimates based on samples--money amounts are in the cando of 1 clins

	Number	Adjusted		and wages	Business or net p less ne	protession rotit	Fer net p		Partne net p less ne	rofit
State4 and regions	ot returns	im one (less deflets	Number of religions	Amount	Sumber of returns	Amount	humber of returns	Amount	Number of returns	Amount
	(1)	(2)	(31	(4)	(5)	(6)	(7)	(8)	191	(10)
United States, total		905,523,261	~,H88,O66.	758,628,836	7,180,022	34,047,111	2,803,904	4,996.195	2,470,259	11,012,553
Alabams	1,199,322	11,516,193	1,048,595	10,114,242	47,325	454,971	51,475	-80,791	29,016	218,986
Alaska Arizona	135,805 846,830	1,421,471	136,208	1,737,099	14,268	42,123 326,492	7,906	-31,423	4,275 25,109	24,746 44,675
Arbansas	714,219	n,3h1,258	t 3h, 604	5,041,34h	18,4,13	360,651	54,495	75,582	24,345	169,991
California	8,628,620	48,241,548	7,699,135	82,190,869	н95,339	··,541,955	116,456	84,937	394,868	1,297,718
Colorado	1,072,658	11,300 tino	97H.378	9,495,621	115,960	548,909	29,539	.6,234	48,268	138,111
Connecticut Delaware	1,322,210 235,634	2,791,872	1,195,236 212,310	13,257,863	98,612 15,677	653,563 83,109	5,524 3,674	-21,051 16,574	34,128 6,521	93,002 29,451
District of Columbia.	271,147	1,101,01+	241,334	2,531,392	16,852	45,450	757	-2,484	5,625	35,623
Florida	3,251,070	33,637,083	i. 62.660	26,193,914	294,267	1,480,151	49,974	-49,074	98,634	32,912
Georgia	1,826,061	18,155,405	1,684,791	15,802,077	148,157	754.357 144.852	57,500 5,396	59,461 21,370	55.785 18,319	126,500 21,652
HawaiiIdaho	346,824 304,570		314,525 264,036	2,222,831	38,303	169,837	26,501	153,281	10,941	77,466
31144-	4,607.394	55,33h,515	4.152.428	46,566,263	334,704 169,178	2,098,762 915,062	142,748	786,734 321,645	119,123	559,185 361,486
Indiana	2,078,103	22,676,257	1,890,773	19,007,031	109,170				.	
lowa	1,115,781 908,598	11,999,121 9,542,851	918,647 776,156	8,510,051 7,218,042!	120,608	624,745 541,985	139,010 93,923	892,974 445,862	44,899 27,071	325,024 194,825
Kentucky,	1,161,929	11,270,079	1,02h,881	9,248,516	106,566	613,938	125,612	56,930	26,562	276,221
Louis(ana	1,255,677	12,578,190 3,632,615	1,164,690 377,108	2,971,128	102,865 47,538	545,663 225,258	42,278 7,485	124,578 24,451	24,665 7,631	179,409 30,230
								-	40,762	
Maryland Massachusetts	1,667,193	20,607,692	1,542,320	17,947,638	124,765 172,892	754,039	19,890 4,729	23,152 15,210	45,870	94,269 142,305
Michigan	3,461,045	41,428,202	3,164,465	36,162,680	245,539	1,460,574	81,903	158,033	90,623	516,784 233,163
Minnesota. Mississippi.	1,539,115 716,595	16,500,738 6,283,219	1,357,743	13,529,484 5,381,628	145,484	598,965 342,637	126,202 47,769	447,774 -75,246	45,899 21,401	115,716
				15,450,690	184,799	940.561	142,033	45,052	55,057	268,526
Missouri	1,824,516 285,967	18,765,705 2,706,029	1,584,756 242,170	2,001,189	36,290	162,959	29,448	110,906	11,553	71,332
Nebraska	617,232	6,320,636	516,466	4,512,272	64,877 24,760	344,872 111,029	84,204	479,723 -17,639	22,268 7,541	167,927 14,187
New Hampshire	273,920 333,090	2,451,426 3,351,650	252,647 302,355	2,841,002	32,699	147,798	3,112	-4,556	4,532	15,791
New Jersey	2,975,200	36,483,615	2,735,513	31,357,688	196,996	379,139	8,229	-49,010	84,094	380,152
New Mexico	413,774	3,669,452	374,033	3,151,221	41,621	180,132	15,833	-52,585	14,637	37,425
New York	7,071,649	85,418,681 19,389,548	6,423,074 1,995,423		493,201 158,314	3,139,832 722,464	43,733 92,718	-35,777 157,282	211,561 51,787	1,174,862 263,726
North Dakota	246,594	2,503,886	146,244	1,495,067	23,560	110,484	51,270	487,210	9,552	85,238
0hio	4,269,911	46,311,553	3,920,745	40,113,552	326,748	1,861,243	112,455	234,648	91,587	319,484
Oklahoma	994,564 926,784	9,563,818 9,762,818	882,491 833,248	7,861,147 7,872,385	127,204 102,598	593,633 542,565	88,755 35,977	-73,076 6,676	26,463 35,176	95,782 218,463
Oregon	4,658,276	50,195,510	4,223,171	42,900,059	346,080	2,238,508	73,372	-21,135	103,708	719,112
Rhode Island	391,868	3,881,446	359,442	3,307,728	25,704	172,998	633	824	6,732	34,859
South Carolina	1,037,470	9,563,442	965,129	8,325,195	74,989	415,113	31,816	9,987 246,327	24,250 9,657	67,912 61,165
South Dakota	256,912 1,565,032	2,293,360 14,878,811	197,693 1,433,896	1,495,699	29,350 129,745	142,405 748,404	55,506 115,159	-59,828	47,585	285,034
Texas	4,584,947	47,187,719	4,138,931	38,977,156	506,526	2,571,703	250,283	-178,447	165,808	579,557
Utah	437,409	4,354,327	404,957	3,776,486	45,062	186,911	19,023	-17,849	16,806	52,472
Vermont	178,424	1,647,506	155,824	1,313,952 18,841,605	21,411 143,247	102,457 769,721	5,718 48,119	-3,667 -13,747	3,651 50,571	20,613 222,712
Washington	1,415,381	15,477,438	1,265,488	12,870,160	146,890	731,813	35,330	120,425	58,230	230,437
West Virginia	611,905 1,820,627	6,047,539	557,041 1,596, 53 3	5,115,312 15,568,570	44,735 153,817	290,920 h30,096	14,309 92,014	-19,649 199,106	14,007 37,053	106,261 158,634
				1						
Wyoming	151,250 309,859	1,593,167	134,002	1,214,867	17,337 1,281	107,079 165	9,495	-21,015	5,401	29,940 (*)
Puerto Rico	27,508	192,213	15,943 116,610	152,392	(*) 5,862	(*) 13,762	(*) 1,533	(*) -8,368	(*) 4,513	(*) -8,514
U.S. citizens abroad ²	170,845	1,561,661	110,010	1,275,093	3,002	15,761	1,555	-0,300	4,5.5	0,514
IRS Regions				1 750 / 70 //2	2 100 025	20.0/2.111	2 402 4404	4,996,195	3 / 30 350	11 012 552
All regions		127,733,629		109,647,091	7,180,025 892,766	5,141,738	2,803,904 439,632	751,607	2,470,259 266,051	1,580,236
Mid-Atlantic	11,755,786	134,821,857	10,777,880	115,930,763	843,617	5,309,967	154,041 832,987	-46,650 3,584,899	291,281 343,508	1,481,319 1,858,861
Midwest	12,028,171 12,120,960	132,690,658	10,520,510	107,128,096 117,260,570	1,062,199 892,057	5,690,890 5,511,901	70,934	-24,566	314,105	1,511,661
Southeast	11,646,371	113.423.702	10,498,739	95,386,351	967,899	4,918,096	441,411 584,601	-38,209 347,134	328,458 336,658	1,110,786
Southwest	10,095,687		9,085,285		1,092,920	5,449,756 7,011,037	278,764	430,886	582,818	2,053,149
Other Areas	508,212		940,129		7,292	13,725	1,534	-8,904	7,380	-8,498
Standard Federal Regions										
All regions	83,340,140	905,523,261	75,088,066		7,180,025	39,047,111	2,803,904 27,201	4,996,195 11,211	2,470,259 102,544	11,012,553 336,799
Region 1.	5,049,311 10,074,357		4,604,397 9,174,530	102,809,105	398,856 690,346	4,518,770	51,963	-85,324	295,657	1,554,982
Region 1I1	9,392,491	104,385,781	8,599,408	89,688,386	691,356 1,074,465	4,221,748 5,532,035	160,121 567,023	-17,289 18,721	221,194 355.020	1,207,428
Region IV	12,808,300 17,776,195	201,223,962	11,525,620 1r,082,687	170,947,579	1,380,470	7,764,703	660,675	2,147,939	427,557	2,148,734
Region VI	7,963,181	79,360,937	7,196,749 3,796,025	65,701,657	857,139 472,768	4,251,782 2,452,163	451,644 459,170	-103,947 1,863,612	255,918 149,295	1,062,164 956,303
Region VIII	4,466,127 2,450,790	24,795,735	2,153,444	19,478,929	267,559	1,258,747	194,281	831,813	101,237	438,258
Region 1X	10,096,194	113,967,488	9,033,040 2,497,980	95,440,886 24,702,475	1,032,864 307,059	5,124,829 1,536,338	131,872 98,421	57,245 280,584	445,837 108,622	1,378,232 551,112
Region XI	2,782,540 480,704	30,121,928 3,848,881	024,186	3,572,348	7,143		(*)	(*)	7,378	-8,466
				1		_				

Table 5.1 - Selected Sources of Income, Deductions, and Tax Items, by States and Regions-Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

[All fi	gures are est	imates based	on samplesmo	oney amounts	are in thousa	nds of dollar	5]			
	Sales of		Sales of pother than		Domestic	and foreign d	vidends rece	ived		
States and regions	assets ne less net		assets ne less net	et gain	Tot	al	Dividends gross	in adjusted income	Interest	received
	Number of recurns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
United States, total	7,983,182	13,470,122	918,835	411,099	13,019,714	22,225,804	8,703,385	20,887,969	39,953,519	39,543,266
Alabama,,,,,,	75,854	163,701 30,795	11,327 2,520	8,489 -1,270	117,462	150,427	70,582 8,417	141,219 8,115	417,313 55,606	317,342 40,813
AlaskaArizona	11,240 98,971	201,762	9,227	10,863	13,121	9,210 246,174	92,190	231,143	387,621	428,597
Arkansas	55,134 1,0h2,684	112,401 1,561,818	17,128 74,874	9,678 30,096	59,251 1,447,269	121,864 2,452,293	41,229 982,498	115,828 2,294,222	260,973 4,120,861	268,773 5,003,942
Colorado	112,875	276,063	1n,949	8,712	157,426	252,546	48,720	237,460	508,940	436,878
Connecticut Delaware,	125,881	197,991 22,971	6,750 2,102	1,494	301,396 47,953	740,805 143,081	19h.h54 30,982	711,105	817,952 108,542	837,097 100,539
District of Columbia	20,154	39,180 972,649	646	-299	38,880	12n,5hU	31,286	122,855	92,640	128,861 2,235,269
Florida	383,283		26,639	-5,597	536,971	1,440,584	406,425	1,378,361	1,534,905	
Georgia	121,546 37,367	284,181 55,957	16,717	19,014 655	211,721 66,256	295,794 90,700	136,679	276,377 84,966	596,043 220,929	585,502 168,113
Idaho	39,623	93,617	7,116	ь,507	37,659	40,044	22,972	36,592	122,399	122,477
Illinots Indiana	420,470 171,383	731,181 240,680	39,303 29,782	31,000 -5,461	830,399 277,946	1,231,480	534,252 178,073	1,147,099 377,581	2,461,710 984,572	2,444,038 837,364
Iowa	196,645	296,572	47,639	22,292	203,779	180,377	128,670	162,655	666,168	698,386
Kansas	129,678 95,268	205,484 235,410	36,482 18,910	23,083 7,762	157,360 114,329	170,168 212,183	96,681 76,270	155,640 200,962	434,767	401,319 375,589
Louisiana	76,744 33,254	220,758 58,228	7,427 2,887	7,365 1,961	138,273 62,337	236,482 105,729	89,952 45,773	220,468 99,60 7	439,271 195,867	398,994 146,667
Maryland	130,349	178,256	7,495	-1,645	285,880	390,264	196,861	361,185	824,425	694,318
Massachusetts	190,714	158,916	4,535	-1,637	422,071	725,766	285,283	682,366	1,369,924	1,181,690
Michigan	281,059 222,989	308,190 320,040	23,738, 47,027	17,687 18,201	583,773. 261,479	736,299 270,471	377,228 169,507	672,774 245,982	1,752,904 857, 7 98	1,485,005 786,425
Mississippi	46,980	116,890	6,986	4,001	79,461	78,692	48,040	70,953	223,606	166,065
Missouri	220,851 45,408	280,515 95,243	44,884	23,740 5,9 5 0	305,487	498,053 53,955	201,552	468,323 49,819	874,669	949,904
Nebraska	87,575	155,273	13,106 26,252	16,232	46,033 89,689	104,477	31,55b 59,96b	96,463	141,840 328,218	150,215 323,513
Nevada New Hampshire	26,040 24,659	80,798 49,957	3,121 1,667	-2,474 -702	33,444 53,979	69,930 102,986	23,597 35,644	66,557 97,880	110,734 181,798	135,987 149,234
New Jersey	286,181	351,451	b,385	-16,674	633,991	1,037,648	431,627	968,418	1,679,060	1,616,733
New Mexico	42,149	72,964	3,583	1,850	52,351	67,705	30,047	62,872	155,945	145,074
North Carolina	697,770 128,959	873,473 321,324	27,734 15,055	35,103 228	1,336,371 216,005	3,128,979 372,330	983,264 142,897	2,982,539 352,220	3,933,861 757,177	4,595,609 536,367
North Dakota	42,464	65,809	15,657	8,141	34,842	25,189	22,308	22,303	125,381	122,786
OhioOklahoma.	326,321 89,970	438,283 191,221	22,567 21,052	39,668 8,920	659,358 101,087	993,964 164,869	416,383 61,876	930,3 39 155,426	2,158,607 370,486	1,673,370 399,922
Oregon	118,790	247,035	22,454	11,541	135,260	197,524	67,657	183,839	487,894	475,207
PennsylvaniaRhode Island	327,871 28,481	493,622 32,635	22,841 1,603	-9,890 -64	791,656 71,513	1,501,444 105,551	554,248 41,071	1,415,656 99,090	2,321,424 219,446	1,813,174 165,428
South Carolina	70,955	116,061	3,761	2,357	105,484	146,780	65,647	136,994	355,186	295,805
South Dakota	53,792 103,589	97,892 252,453	21,112 17,404	2,386 -3,819	39,289 152,974	32,810 227,027	25,270 104,503	29,214 211,142	129,446 552,352	130,637 460,126
Texas	398,018	1,084,098	79,351	56,996	522,237	936,800	344,288	881,024	1,705,605	2,088,616
Utah	40,520	54,615	3,112	1,996	55,834	59,370	31,711	54,179	211,737	167,635
Vermont	20,867 138,125	25,956 195,362	2,776 12,364	813 4,474	32,351 278,430	60,606 431,613	23,205	57,282 407,008	100,187 809,100	85,358 664,614
Washington	177,091 41,158	279,828 66,225	23,129 2,680	933 -1,762	205,977 72,381	321,435 125,713	129,071 46,329	301,673 118,719	752,818 253,599	717,995 187,727
Wisconsin,	239,244	350,241	34,228	4.876	327,450	420,998	197,852	389,349	1,109,852	1,005,080
Wyoming	18,374	71,943	4,429	4,886	22,010	45,574	15,236	43,239	71,244	77,622
APO/FPO¹ Puerto Rico	(*) (*)	(*)	1		21,614	11,620 (*)	15,815	9,084	94,470	24,654 (*)
U.S. citizens abroad ²	19,405	39,931	566	-778	36,827	126,200	26,862	122,011	87,686	90,757
IRS Regions										
All regions	7,983,182	13,470,122	918,835 97,677	411,099 57,893	13,019,714	22,225,804 2,473,088	8,703,385	20,887,969	39,953,519 5,562,965	39,543,266 4,559,055
Mid-Atlantic	921,496	1,280,842	51,833	-23,351	2,076,790	3,630,610	1,421,250	3,413,463	5,835,191	5,018,239
Midwest	1,484,030 1,121,626	2,297,524 1,397,155	276,102 47,952	126,868 36,968	2,092,414 2,280,018	2,763,855 4,970,422	1,339,377 1,600,893	2,561,388 4,724,869	6,553,242 6,819,035	6,460,770 7,161,083
Southeast	931,166 922,942	2,227,259 2,234,931	97,889 185,401	24,673 121,491	1,420,078	2,711,633 1,996,008	974,773 778,029	2,567,266 1,871,956	4,436,582 3,947,231	4,596,475 4,217,197
Western	1,657,794	2,701,468	160,415	67,335	2,170,894	3,540,640	1,449,749	3,311,103	6,612,439	7,410,981
Other areas	28,939	42,159	566	-778	61,738	139,548	45,031	132,548	186,834	119,465
Standard Federal Regions All regions.	7,983,182	13,470,122	918,835	411,099	13,019,714	22,225,804	3,703,385	20,887,969	39,953,519	30 5/2 200
Region I	423,856	523,682	20,218	1,865	943,647	1,841,443	617,629	1,747,330	2,885,174	39,543,266 2,565,474
Region II	983,958 676,472	1,220,333	34,119 48,128	18,429 -8,438	1,973,659 1,515,180	4,168,355	1,417,245	3,952,411 2,563,764	5,617,599 4,409,730	6,216,395 3,589,233
Region 1V	1,026,434	2,462,668	116,799	32,435	1,534,407	2,924,616	1,051,043	2,768,228	4,849,865	4,972,064
Region VI	1,661,466 662,015	2,388,617 1,681,441	196,645 128,541	105,970 84,809	2,940,405 873,199	4,057,341 1,527,720	1,873,245 567,392	3,763,125 1,435,617	9,325,443	8 231,281 3,301,378
Region VIII	634,749	937,844	155,257 74,365	85,347 32,071	756,315 355,434	953,075 464,445	485,869 224,801	883,080 436,213	2,303,822 1,188,588	2,373,123 1,085,773
Region IX	1,225,062	1,900,335	88,978	39,139	1,677,010	2,854,097	1,138,365	2,676,887	4,840,145	5,736,639
Region XI	346,744 28,933	651,275 40,750	55,219 566	20,250 -778	392,017 58,441	568,218 137,820	248,117 42,677	530,219 131,095	1,418,717	1,356,492 115,411
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Table 5.1—Selected Sources of Income, Deductions, and Tax Items, by States and Regions—Continued

[All figures are estimates based on samples--money amounts are in thousands of dellicin]

States and regions	gures are est Ren net inco net 1	t me less	Royal het incor	ltv ne less	Estate o net inco net I	r trust	Femalor amounties is gross	n adjusted	Small Fo orporation less ne	net income
States and regions	Number of	Amonnt	Number of	Amount	Number of returns	Amount	Number (1	Amount	Number of returns	Amount
	(21)	(22)	(33)	(24)	(25)	(2h)	(27)	128)	(29)	(30)
United States, total	6,567,971	1,811,349	581,047	1,619,526	640,699	2,331,536	4,386,058	16,698, '61	552,851	2,576,524
Alabama	76,043	54,449 -4,174	2,767	11,454	6,392	J2,971 661	54,478 3,162	1+8,084 16,443;	9,079	49,623 757
Alaska	11,629 58,551	49,096	3,046	1,431 -35,689	8,528	30,119	50,452	244,702	6,714	36,420
Arkansas California	55,123 816,06	87,166 -167,240	9.798 55.788	20,644 130,433	2,463 100,842	8,665	26,516 532,705	2,239,021	9,408 38,275	55,340 81,269
Colorado	87,121 97,833	31,048 25,610	9,145 1,803	26,021 6,168	10,307 7,756	42,993	55.680 80,093	194,511 269,211	12,751	23,545
Delaware	10,*11	10,616	202 744	3,578	3,121 3,267	11,528	13,731	43,154 ₁ 157,136	1,377	-2,018 4,629
District of Columbia Florida	14,744 207,698	69,814	11,395	2,602	40.541	145,604	335,442	1,479,320	35,018	191,879
Georgia	107,092 31,967	120,291 5,927	1,563 1,580	3,882	11,681 4,617	24,605 24,473	77,997	301,118 85,200	12,465	32,235 5,282
Hawaiildaho	28, 141	39,169	866	3,316 4,876	1,567	2,983	4,961	35,563	5,080	26,147
Illinois Indians	345,107 181,858	468,712 248,430	31,270 6,002	32,612 4,897	42,738 8,964	131,558 29,785	275,229 102,890	753,894 351,718	31,810 17,714	123,391 200,017
lowa	136,949 120,201	350,749	4,522	11,962 83,984	11,482 8,439	30,845 23,236	43,688 39,404	108,320 124,587	6,180 4,974	71,282 20,352
Kansas Kentucky	88,703	228,046 94,003	31,895 8,114	11,305	9,632	18,215	45,683	141,760	9,132	75,325
Louisiana Maine	105,328 34,064	118,833 9,372	38,301 941	127,425 747	5,381. 3,559	6,310 12,025	32,179 19,806	141,630 73,812	11,558 1,990	72,866 5.896
Maryland Massachusetts	83,229 224,081	39,143	5,517	2,968	14,567	43,201 96,212	101,458 139,781	505,432 481,620	11,924	62,818 27,637
Michigan	225,454	-62,76h 66,784	5,280 14,070	13,215	23,033	44,822	197,223	643,486	17,786	92,303
Minnesota Mississippi	131,363 48,099	113,193 47,106	4,711 8,659	5,124 23,028	4,319 2,032	7,455 6,553	63,096 30,434	253,373 133,663	13,728	76,397 •2,214
Missouri	152,512	15h,538	9,563		14,381	36,110	89,572	273,675	11,226	90,511 12,015
Montana Nebraska	41,004	46,470 200,107	4.943 5,863	7,863 277	1,771 3,990	9,641 7,593	10,803	22,603 47.990	2,881 6,635	56,208
Nevada New Hampshire	21,854 22,019	-5nh 3,702	1,064 263	31 966	778 5,719	6,069 14,363	10,995 17,088	44,875 h5,481	2,380 1,358	11,897 4,572
New Jersey	210,087	769	1,369	5,501	19,401	67,545	173,586	598,319	25,499.	133,555
New Mexico New York	32,551 550,131	28,081 -31,433	5,723 30,463	20,031 64,918	2,762 56,310	10,036 197,239	20,638 417,634	68,259 1,560,370	2,863 58,423	11,765 159,782
North Carolina North Dakota	137,626 42,060	177,334 108,328	3,049 4,597	7,806 9,499	12,790 2,553	32,173 5,485	77,316 5,125	211,448	11,678 3,066	57,189 22,331
Ohio	287,849	156,029	23,062	29,116	29,051	105,251	216,222	736,922	29,761	72,024
OklahomaOregon	103,168	64,155 58,452	45,026 3,081	167,461 3,547	9,210 10,685	35,006 18,025	44,909 53,042	169,358 144,397	7,043 4,868	81,463 38,463
Pennsylvania Rhode lsland	368,778 39,736	75,865	10,971 367	10,189 443	38,353 2,532	115,118 5,521	280,587 22,018	808,081 73,654	20,456 843	15,864 6,808
South Carolina	59,077	30,454	497	1,038	6,722	34,294	53,191	206,412	5.461	24,259
South Dakota, Tennessee	38,390 93,673	76,137 82,476	1,056 4,380	3,546 8,006	1,998 8,712	5,680 40,859	7,552 46,508	29,105 1h2,682	2,381 3,989	18,978 -2,563
Texas Utah	366,134 32,886	235,344 18,808	140,924 3,056	616,227 10,664	41,318	197,231 8,460	198,390	853,780 67,165	26,495 3,858	117,929 23,654
Vermont	14,291 121,438	4.434 h0,370	928	180 9,504	2,704 19,523	9,243 94,345	12,807 110,638	38,588 538,963	1,512 17,283	4,609 95,428
Virginia Washington	130,895	81,745	4,508 2,754	10,748	15,537	53,201	87,628	277,423	12,265	30,571
West Virginia	39,940 164,540	36,883 75,271	h,678 4,563	5,869 16,842	2,618 17,275	11,053. 11,433	42,725 133,392	125,668 369,907	2,544	37,677 25,678
Wyoming,	17,665	26,713	4,564	26,603	1,139	3,750	6,341	18,109	2,576	26,157
APO/FPO ¹ Puerto Rico	12,107	-15,613 (*)	-	-	(*)	(+)	(+)	(*)	(*)	(*)
U.S. citizens abroad ²	16,859	-327	1,159	21,434	h,514	35,968	11,355	30,726	(*)	(*)
1RS Regions All regions	6,567,971	3,811,349	583,047	1,619,526	690,699	2,331,536	4,586,058	16,698,761	552,851	2,576,524
Central. Mid-Atlantic	823,804 708,987	602,129 187,261	57,926 2 311	64,650 34,344	66,325 98,232	209,127 309,081	604,743 708,495	1,999,554	76,937 77,853	477,347 310,276
Midwest	1,139,900	1,549,034	66,145	106,988	98,736	236,658	640,583 709,227	1,848,503	80,282 77,255	484,777 233,101
Southeast	982,155 729,308	-41,742 582,425	40,045 32,310	86,638 79,861	101,613 88,870	364,871 307,058	675,416	2,562,737	83,479	394,836
Southwest Western	887,291 1,267,495	820,392 127,988	285,376 76,775	1,088,396 137,220	81,019 148,442	327,228 539,585	424,057 800,553	1,668,457 3,177,893	77,668 79,161	409,416 266,476
Other areas	29,031	-16,137	1,159	21,434	7,462	37,928	22,984	77,807	(*)	(*)
Standard Federal Regions All regions	6,567,971	3,811,349	583,047	1,619,526	640,649	2,331,536	4,586,058	16,098,761	552,851	2,576,524
Region I Region II	432,024 760,283	-10,309 -30,862	9,582 31,832	21,720 70,419	45,303 75,711	167,632 264,784	291,593 602,785	1,002,366 2,205,071	18,832 83,922	73,319 293,337
Region III	538,940	223,375 676,428	28,620 . 40,424	34,711 91,166	81,449 96,502	252,589 325,273	577,634 721.099	2,178,434	54,898 92,611	214,399 470,161
Region V	818,011 1,386,171	1,128,418	83,678	102,053	118,407	330,805	988,052	3,109,299	116,055	589,811
Region VI	662,304 488,641	534,184 935,440	239,772 51,843	951,788 123,349	61,134 38,292	257,249 97,784	322,632 195,593	1,331,251	57,367 29,015	339,362 238,353
Region VIII	259,126 928,439	307,905 -112,382	61,478	84,196 98,091	21,445 114,765	76,007 446,615	105,491 615,967	343,731 2,613,798	27,512 49,437	126,680 134,868
Region X	265,166 28,466	175,042 -15,439	7,298 1,159	20,602	28,229 7,462	74,870 37,928	153,793 11,419	474,326 31,425	22,985	95,939 (*)
Footnotes at end of table.							-			

Table 5.1 —Selected Sources of Income, Deductions, and Tax Items, by Stotes and Regions—Continued

[All ft	gures are est	lmates based	on samplesme	oney amounts	are in thousa	nds of dollars	s]			
	Itemized d	eductions	Standard	deduction	Exemp	tions	Taxab	le income	Income ta credi	
States and regions	Number of returns	Amount	Number of returns	Amount	Number	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
United States, total	29,564,363	119,406,420	53,230,028	76,074,358	215,051,059	161,263,841	67,705,542	573,005,734	67,330,147	123,464,526
Alabama	439,500	1,573,803	748,832	1,031,832	3,252,802 346,687	2,439,450 259,786	942,443 114,165	6,848,480 1,337,441	937,220 113,961	1,439,618 299,041
AlaskaArizona	47,069 367,252	233,927 1,376,696	88,429 475,252	658,634	2,271,080	1,703,215	685,194	5,314,420	682,482	1,115,503
Arkansas	186,210 3,847,725	656,965	520,670	721,305 6,656,268	1,898,278	1,423,666	557,076 6,963,208	3,800,225	553,142 6,918,419	790,497 12,990, 1 45
California		17,610,652								
Colorado	436,127 439,733	1,683,251	632,156 880,018	874,578 1,291,760	2,670,348 3,203,583	2,002,731 2,402,509	861,688 1,116,812	7,124,094	858,477 1,116,786	1,514,106 2,431,820
Delaware	76,732	339,521	157,368	225,282	614,840	460,960	199,585	1,823,331	199,442	413,698
Oistrict of Columbia	95,632 1,020,271	437,716 4,126,520	174,404 2,206,915	241,436 3,142,703	585,987 8,372,430	439,489 6,278,096	225,223 2,635,389	2,043,029	223,474	479,150 4,766,904
		, ,			4,747,283			10,932,705	1,442,698	2,274,901
Georgia	607,265 129,420	2,564,392 640,461	1,207,054 216,055	1,676,732 303,869	835,791	3,560,155 626,773	1,445,857 282,255	2,478,696	282,214	533,489
Idaho	92,607	346.168	207,426	296,645	847,268 11,635,258	635,378 8,726,066	231,499 3,847,943	1,808,500	227,904 3,832,850	365,817 8,176,138
Illinois	1,659,602 588,089	6,605,096 2,055,159	2,925,419 1,482,565	4,300,835	5,336,613	4,001,082	1,683,548	14,983,476	1,673,332	3,179,764
	373,282	1,273,470	728,780	1,060,567	2,906,445	2,179,716	877,222	7,874,525	859,806	1,618,457
Iowa Kansas	307,003	1,093,080	588,249	847,671	2,313,911	1,735,379	716,033	6,209,408	704,743	1,312,309
Kentucky Louisiana	366,055 377,189	1,228,027	784,751 869,691	1,100,105	3,091,400 3,481,067	2,318,516	904,817 992,331	7,041,331	897,947 987,236	1,539,887 1,694,035
Maine	106,384	348,705	309,801	437,748	1,069,069	801,790	322,883	2,165,236	321,241	438,557
Maryland	712,705	2,993,024	951,798	1,332,692	4,185,387	3,138,936	1,420,328	13,482,520	1,414,471	2,916,938
Massachusetts	888,432	3,568,453	1,509,040	2,169,382 2,820,175	5,842,126	4,381,134	1,946,662 2,892,894	16,439,058 26,638,434	1,935,412	3,513,423 5,723,190
Michigan	1,492,030 641,721	5,806,573 2,597,043	1,957,048 863,279	1,221,940	9,291,509 4,032,072	6,966,305 3,023,026	1,232,650	10,115,452	1,215,808	2,069,409
Mississippi	229,555	791,769	478,747	655,104	2,024,806	1,517,859	540,359	3,671,969	538,010	756,130
Missouri	607,035	2,159,650	1,190,214	1,698,668	4,797,927	3,598,437	1,483,688		1,472,299	2,558,695
Montana	86,905 149,233	289,295 547,125	194,486 457,064	278,619 674,560	745,099 1,591,778	558,426 1,193,680	219,200 497,152	1,719,098 4,187,726	215,049 484,735	344,849 857,430
New Hampshire	93,924	381,937	178,453	252,591	659,501	494,597	229,407	1,897,134	228,394 266,452	421,317
New Hampshire	96,526	345,334	234,756	334,853	841,829	631,129	267,618	, ,		436,993
New Jersey	1,167,740 122,127	4,966,569 429,196	1,803,098 286,571	2,607,124 402.507	7,630,866 1,132,016	5,723,041 848,922	2,481,977 302,154	23,826,689	2,481,113	5,308,575 460,534
New Mexico	3,166,296	15,149,864	3,884,273	5,481,793	18,201,236	13,647,674	5,938,112	52,945,265	5,916,805	11,724,564
North Carolina	622,307 61,300	2,331,498 216,293	1,414,513	1,938,529 262,127	5,145,684	3,896,641 499,584	1,621,913	11,825,142	1,611,144	2,427,944 314,517
									3,528,507	5,446,533
OhicOklahoma	1,314,402	4,636,540 1,128,178	2,928,833 680,226	4,283,319 967,696	10,748,885 2,605,126	8,060,596 1,952,925	3,545,840 762,548	5,970,816	759,187	1,268,664
OregonPennsylvania	324,084	1,225,176	599,427	852,496 4,496,301	2,338,747 11,857,852	1,753,917 8,892,212	754,483 3,904,077		752,893 3,893,675	1,297,770 6,923,746
Rhode Island	1,534,690 120,130	5,514,970 444,023	3,101,419 270,889	384,360	981,743	736,136	306,924	2,437,187	306,712	519,927
South Carolina	332,783	1,174,209	702,694	967,522	2,674,126	2,005,211	831,590	5,694,056	828,803	1,149,140
South Oakota	51,041	171,130	199,316	287,312	694,723	520,955	187,602 1,226,092	1,458,914 9,258,694	181,184 1,219,155	283,075 1,951,023
Tennessee Texas	407,579 1,174,789	1,478,413 4,955,134	1,141,820	1,618,468 4,858,237	4,026,212 12,155,604	3,019,514 9,115,766	3,568,938	30,185,614	3,543,423	6,722,573
Utah	186,556	706,309	248,588	342,735	1,256,107	941,615	335,409	2,510,636	332,590	\$05,679
Vermont	61,299	222,256	114,958	160,586	487,206	365,354	138,916	972,281	138,019	193,206
Virginia	655,744 502,589	2,672,257 1,797,151	1,283,084 905,206	1,833,992 1,335,434	5,012,672 3,569,018	3,756,700 2,676,764	1,639,984 1,152,149	10,063,259	1,636,930	2,988,655 2,131,124
Washington. West Virginia. Wisconsin.	106,037	351,295	502,671	747,526 1,592,457	1,632,195 4,681,377	1,224,136 3,510,919	498,940 1,464,742		497,487 1,451,989	823,741 2,413,315
	691,020	2,603,677	1,121,343							
WyomingAPO/FPO1	37,833 16,415	126,358 49,042	110,858 293,444	164,665 405,221	387,435 730,345	290,440 547,796	118,542 298,295	1,079,777	117,752 298,295	240,184 227,185
Puerto Rico	9,060	21,096	(*)	(*)	128,02b	96,020	16,090	75,975	11,524	9,967 160,672
U.S. citizens abroad ²	36,848	121,361	114,225	144,426	499,475	374,087	83,979	1,095,070	76,048	100,072
IRS Regions										
All regions		119,406,420	53,230,028 7,655,868	76,074,358	215,051,059 30,100,602	161,263,841 22,570,634	67,705,542 9,526,039	573,605,734 82,915,253	67,330,147 9,483,370	123,464,526 17,713,116
Mid-Atlantic	4,243,243	16,924,057	7,471,171	10,736,827	29,887,604	22,411,337	9,871,174 9,782,116		9,849,105 9,683,770	19,030,763 18,291,036
Midwest North Atlantic	4,234,234 4,878,800	16,173,484 21,938,655	7,686,001 7,203,735	11,098,466	31,005,935 30,626,792	22,965,725	10,037,927	87,748,565	10,001,427	19,258,490
SoutheastSouthwest	3,659,260 2,941,759	14,040,605 11,452,753	7,900,575	11,030,889 10,084,490	30,293,343 26,643,785	22,716,924 19,980,594	9,243,643 7,879,310	69,477,174 64,355,22b	9,205,195 7,823,579	14,765,660 14,002,902
Western	5,678,131	24,607,772	7,835,938	11,110,610	35,135,102	26,348,338	10,966,969	93,337,448	10,897,834	20,004,734
Other areas	62,323	191,500	426,112	573,863	1,357,896	1,017,903	398,364	2,466,866	385,867	397,824
Standard Federal Regions						161 012 013	67 705 5:-	473 405 75	63 300 14-	100 /// 500
All regions	29,564,363 1,712,504	119,406,420 6,788,791	53,230,028 3,319,462	76,074,358 4,783,689	215,051,059 12,425,556	9,318,051	67,705,542 4,099,815		67,330,147 4,084,622	123,464,526 7,533,926
Region II	4,343,096	20,137,529	5,705,814	8,113,134	25,960,128	19,466,734	8,436,179	76,847,928	8,409,442	17,043,106
Region III	3,181,540 4,025,315	12,308,782 15,268,631	6,170,744 8,685,326	8,877,229 12,130,995	23,888,933 33,384,743	25,035,440	7,888,137 10,148,460	76,518,504	7,865,479	14,545,930 16,305,548
Region V	6,386,864	24,304,088	11,298,487	16,441,330	45.725.714	34,287,994	14,667,617	130,779,926	14,588,583 6,142,607	28,008,349 10,936,302
Region VIRegion VII	2,160,796 1,436,553	8,550,064 5,073,326	5,719,365	8,192,576 4,281,466	11,610,061	15,952,045 8,707,213	3,574,095	30,237,263	3,521,583	6,346,891
Region VIII.	859,762 4,438,321	3,192,636 20,009,746	1,565,990 5,592,376	2,215,036 7,871,361	6,420,067	4,813,750	1,913,558 8,160,064	15,514,589 69,732,307	1,890,151 8,111,509	3,202,411 15,060,454
Region X	966,349	3,602,423	1,800,488	2,617,894	7,101,720	5,325,845	2,252,296	19,375,408	2,238,686	4,093,751
Region XI	53,263	170,404	407,669	549,647	1,229,870	921,883	382,274	2,390,891	374,343	387,858

Table 5.1 —Selected Sources of Income, Deductions, and Tax Items, by States and Regions—Cantinued

(All figures are estimates based on numples--money amounts are in thousands of dollars)

	Total in	nome tax	tas Iral		Tax re	bate
States and topi'	humber of returns	Amount	teamber of	Ammint	Number of returns	Amount
	(41)	(42)	633	(44)	(45)	(46)
United States, total	67,334,761 43*,325	123,607,10.	† - 68,862,368 - 18,738	1.7,003,394	67,413,067 937,451	8,435,801 111,469
Alaska	113,962 682,520 553,182	299,321 1,117,036 791,288 13,008,260	11%, dan na., dan san, nia san, nia sais, 224	305,070 1,143,012 830,717 13,350,628	113,989 683,082 553,905 6,926,330	15,025 82,795 63,588 869,455
Colorado Connecticut. Delaware. Uistrict of Columbia. Florida	858,534 1,116,834 198,444 223,492 2,628,459	1,517,733 2,434,029 413,737 479,415 4,778,180	875,649 1,128,062 201,84 225,696 2,686,776	1,567,284 2,474,207 422,071 486,206 4,890,860	859,402 1,117,191 199,498 223,696 2,631,550	105,796 144,945 25,181 27,445 315,130
Georgia	1,442,865 282,242 227,937 3,833,033 1,673,353	2,277,395 534,099 366,138 8,184,835 3,181,230	1,464,196 285,294 236,714 3,875,654 1,705,194	2,342,194 543,867 389,242 8,375,049 3,268,793	1,443,622 2H2,337 229,512 3,835,424 1,674,541	174,052 35,492 27,339 498,237 220,646
lowa Kansas Kentuckv Louisiana Maine	859,816 704,781 897,967 987,281 321,250	1,618,980 1,313,971 1,540,547 1,694,648 438,755	901,611 723,320 937,519 1,007,019 330,499	1,729,226 1,384,261 1,593,811 1,741,585 455,714	867,750 706,173 898,572 987,558 321,903	111,231 88,489 110,415 117,961 38,134
Maryland. Massachusetts. Nichigan. Ninnesota. Mississippi.	1,414,727 1,935,450 2,886,169 1,215,864 538,042	2,920,45h 3,514,461 5,725,548 2,071,782 757,008	1,428,405 1,959,409 2,915,786 1,263,483 556,677	2,966,342 3,586,048 5,849,471 2,162,355 786,428	1,414,954 1,935,501 2,886,680 1,222,099 538,752	181,402 247,426 376,148 153,789 62,209
Nissouri. Montana Nebraska Nevada. New Hampshire.	215,104 484.74e	855,191	1,512,437 225,275 513,705 232,108 271,417	2,646,507 369,418 922,629 431,948 447,777	1,474,913; 216,751 488,752 229,127 266,540	182,347 26,591 59,824 28,219 33,762
New Jersey. New Mexico. New York. North Carolina. North Oakota.	2,481,289 299,663 5,917,345 1,611,185 185,111	461,284 11,740,722	2,502,821 307,992 5,980,064 1,656,227 197,833	5,414,884 476,370 11,976,471 2,510,000 351,620	2,482,242 299,792 5,920,388 1,612,050 186,784	322,014 35,768 746,852 191,575 22,294
Ohio Oklahoma Oregon. Pennsylvania. Rhode lsland.	752,981 3,893,717	1,271,149	3,571,639 789,356 769,668 3,934,433 310,586	6,597,776 1,324,657 1,346,113 7,094,021 532,148	3,530,781 760,484 755,894 3,894,553 306,782	448,925 92,435 94,107 494,413 38,398
South Carolina. South Oakota. Tennessee Texas. Utah	1,219,197	283,233 1,952,239 6,744,093	846,221 199,352 1,257,993 3,635,928 340,437	1,183,080 315,860 2,013,078 6,954,636 522,900	829,001 183,458 1,221,956 3,548,209 332,730	97,886 21,560 148,351 +34,750 40,275
Vermont. Virginia. Washington West Virginia. Wisconsin.	1,143,979	2,132,432 824,108	142,354 1,663,511 1,165,132 507,641 1,493,769	201,141 3,050,648 2,200,305 543,641 2,498,572	138,180 1,639,583 1,145,671 497,583 1,455,180	16,667 201,753 149,346 62,591 184,506
Wyoming APO/FPO' Puerto Rico U.S. citizens abread ²	298,297	10,023	120,916 -98,295 -11,524 -79,391	249,637 221,308 10,023 164,318	118,336 298,295 11,524 76,058	14,878 32,629 1,183 8,121
IRS Regions All regions. Central. Mid-Atlantic Midwest. North Atlantic Southeast. Southwest. Western. Other areas.	9,483,584 9,849,706 9,n84,143 10,002,078 9,205,419 7,824,5h4 10,898,796	18,307,023 19,278,717 14,785,918 14,037,194	68,642,466 4,637,779 4,956,713 4,958,344 10,122,371 4,433,907 8,055,599 11,088,543 389,210	127,003,399 18,153,492 19,434,173 19,001,818 19,673,906 15,206,715 14,529,146 20,602,503 401,649	67,413,067 9,488,157 4,854,324 9,714,350 10,006,485 9,214,382 7,833,859 10,915,623 385,877	8,435,801 1,218,725 ,51,401 1,233,787 1,266,185 1,100,654 953,665 1,368,644 41,934
Standard Federal Regions	and 12. 24.2	1 1 1007 111	68,642,466	127,003,399	67,413,067	8,435,801
All regions Region I. Region II. Region III. Region IV. Region V. Region VI. Region VI. Region VII. Region VII. Region IX. Region IX. Region IX. Region IX.	4,084,733 8,10,158 7,865,910 10,103,88e 14,589,072 6,143,583 3,521,669 1,990,308 8,112,236	7,537,996 17,064,631 14,555,291 16,326,466 28,028,956 10,964,461 6,451,562 3,208,330 15,082,082	08,642,400 4,142,307 8,494,409 7,901,533 10,371,420 14,825,525 6,336,314 3,651,573 1,956,002 8,235,969 2,286,862 377,686	7,697,035 17,401,778 14,862,929 16,800,526 28,752,016 11,327,964 6,682,622 3,376,719 15,469,455 4,240,730 391,626	4,08b,097 8,414,154 7,869,665 10,112,954 14,604,705 6,149,948 3,537,588 1,897,461 8,121,076 2,245,066 374,353	8,35,801 519,333 1,070,049 942,784 1,211,068 1,882,252 744,502 441,891 231,394 1,015,961 285,817 40,751

^(*) Estimate is not shown separately because of the small number of sample returns or which it was based. However, the data are included in the appropriate totals. Returns filed from Army Post Office and Fleet Post Office addresses. Returns filed from Panama Canal Zone, Virgin Islands, and abroad.

NOTE: Detail max not add to total because of rounding.

Table 5.2 -Returns With Itemized Deductions: Selected Items by States

[All figures are estimates based on samples--money amounts are in thousands of dollars

						Iter	si.el deducti	ions			
Part of		Adjusted		Medical an expense de			W	Contribut	ions	Intere	st paid
States	Number of returns	income less deficit	Total -	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	10)	(9)	(10)	(11)
United States, total	29,564,363	544,347,146	119,406,419	22,215,815	11,454,684	29,431,457	→3,321,000	27,800,607	14,851,272	26,108,735	37,369,134
Alabama Alaska Arizona Arkansas California	439,500 47,069 367,232 186,210 3,847,725	7,150,666 1,188,777 6,089,153 3,135,409 69,277,876	1,573,803 233,927 1,376,696 656,965 17,610,652	364,708 29,580 292,673 151,607 3,052,819	190,872 14,014 152,290 78,455 1,745,094	439,223 46,836 365,247 186,114 3,843,390	415,183 81,289 405,548 187,319 6,145,096	420,813 39,197 340,766 170,765 3,654,644	278,447 19,897 165,083 128,643 1,768,691	404,394 43,701 335,292 161,807 3,535,592	527,031 89,195 511,757 193,601 5,702,826
Colorado Connecticut belaware. District of Columbia. Plorida.	436,127 439,733 76,732 95,632 1,020,271	7,507,310 9,117,057 1,650,345 1,680,880 18,515,685	1,683,251 1,860,020 339,521 437,716 4,126,520	32h,364 321,470 57,152 80,569 856,511	130,052 162,112 22,282 55,874 569,989	434,455 435,115 76,152 92,801 1,015,477	592,625 693,202 140,827 159,959 823,167	399,470 423,299 71,095 88,734 938,147	170,658 223,997 45,939 58,388 568,665	396,962 380,037 66,723 78,353 915,495	656,161 615,141 103,850 107,106 1,653,945
Georgia	607,265 129,420 92,607 1,659,602 588,089	10,815,337 2,631,993 1,591,251 33,226,061 10,942,132	2,564,392 640,461 346,168 6,605,096 2,055,159	491,587 90,119 72,581 1,236,770 407,712	232,383 36,462 31,201 623,655 165,032	606,937 129,197 92,415 1,659,155 587,561	728,959 234,621 110,876 2,392,174 652,606	563,069 125,544 7:,371 1,578,820 527,220	324,778 47,075 59,148 838,187 291,301	569,135 120,225 81,486 1,427,188 532,525	1,014,741 269,991 119,135 2,016,775 731,033
Iowa Kansas. Kentucky. Louisiana. Maine.	373,282 307,003 366,055 377,189 106,384	6,860,753 5,560,235 6,357,483 6,563,674 1,683,661	1,273,470 1,093,080 1,228,027 1,360,592 348,705	284.1 ¹⁹ 254,364 254,450 313,5=3 8 ⁹ ,085	139,678 136,741 48,020 162,403 35,086	372,366 300,1m5 362,681 37m,931 105,998	500,411 332,046 446,424 257,244 123,946	279,425 316,892	167,192 159,734 164,846 202,141 38,047	282,329 257,203 326,134 358,239 93,650	359,492 351,486 381,263 562,703 110,095
Maryland. Massachusetts. Michigan. Minnesota. Mississippl.	886,432 1,442,030 641,731	14,350,034 ln,254,567 28,168,405 11,349,337 3,615,451	2,993,024 3,568,453 5,806,573 2,597,043 791,769	531,123 719,022 777,422 531,663 199,703	209,753 327,526 338,651 212,620 99,116	112,698 554,173 1,400,379 639,605 228,280	1,355,840 1,761,128 2,526,356 1,171,706 214,174	865,465 1,407,042 622,771	316,317 385,472 584,651 260,488 137,399	640,691 758,313 1,316,322 545,264 203,613	845,755 847,167 1,790,701 731,004 265,864
Missouri Montana Nebraska. Nebraska. Newada. New Hampshire	86,905 149,233 93,924	10,707,620 1,461,695 2,823,173 1,731,836 1,631,171	2,159,650 289,295 547,125 381,937 345,334	69,395	247,245 32,233 58,062 39,142 31,104	601,114 86,103 125,75 43,624 25,201	690,578 101,879 180,522 78,929 121,707	75,945 141,264 85,762	325,396 31,150 74,766 35,662 36,356		662,620 94,590 190,517 172,112 120,726
New Jersey New Mexico New York. North Carolina North Dakota	122,127 3,166,296 622,307	23,162,832 1,994,777 60,535,825 10,920,992 1,190,256	4,966,569 429,196 15,149,864 2,331,498 216,293	99,174 2,438,322 496,550	497,444 52,848 1,515,908 222,288 32,874	1,162,113 121,196 3,147,664 618,627 61,009	1,966,773 114,785 7,342,093 748,940 72,938	112,293 3,091,502 579,105	596,736 56,067 1,622,893 361,938 33,716	1,009,185 113,344 2,666,429 563,244 45,521	1,378,170 152,782 2,873,648 775,073 60,271
Ohio Oklahoma Otegon Pennsylvaniä Rhode Island	300,481 324,084 1,534,690	24,018,333 5,209,972 5,802,344 27,854,419 2,196,705	4,636,540 1,128,178 1,225,176 5,514,970 444,923	248,045 222,670 1,045,211	150,915	1,300,022 300,335 322,977 1,124,759 120,090	273,556 505,838 2,177,365	275,260 281,180 1,462,666	643,609 168,527 147,296 800,231 51,750	277,483 290,458 1,349,454	1,176,579 397,494 379,957 1,500,514 129,806
South Carolina. South Dakota. Tennessee. Texas Utah.	51,041 407,579 1,174,789	5,486,056 868,414 7,141,235 22,936,887 3,018,117	1,174,209 171,130 1,478,413 4,955,134 706,309	41,367 343,912 956,670	24,130 152,765 623,024	405,114	361,900 47,853 296,317 890,400 210,627	47,632 378,118 1,036,648	203,420 25,253 272,898 780,791 163,079	41,626 357,908 1,083,286	390,920 59,781 587,015 2,187,466 235,822
Vermont Virginia. Washington West Virginia Wisconsin.	. 655,744 502,589 106,037	940,484 12,626,150 8,544,583 2,002,704 12,026,177	222,256 2,672,257 1,797,151 351,295 2,603,677	501,833 370,60⊶ 78,255	233,658 162,668 34,002	491,697 105,941	449,931 97,796	018,032 430,533 92,068	21,071 316,366 188,688 60,677 261,075	595,247 478,471 93,467	62,397 1,002,768 751,710 122,204 671,026
Hyoming. APO/FPO¹ Puerto Rico. U.S. citizens abroad²	16,415 4,060	687,895 252,295 95,034 896,462	49,042	(+)	15,266 (*) (*) 5,050	1n,048 9,060	n,273 4,898	16,415 (≠)	17,502 3,461 (×) 23,146	13,189 9,060	54,415 21,649 9,881 48,583

Table 5.2 —Returns With Itemized Deductions: Selected Items by State—Continued

[All figures are estimates based on samples -- money amounts are in thousands of dollars]

[All figures are estimates be	I samp	I money ma		· · · · · · · · · · · · · · · · · · ·		T			
States	Exemptions	Taxable	income	lncome belore c		Income Miter c		Total inc	ome tax
54450	(Amount)	Number of returns	Amount	Number of teturns	Amount	Number of returns	Amount	Number of returns	Amount
	(12)	(13)	(14)	(1.)	(1+)	(1)	110)	[1]	7. 1
United States, total	76,596,974	28,447,803	350,247,019	28,447,807	82,688,252	28,337,110	81,671,430	28,339,581	81,793.56
Alabama	1,140,029	417,390	4,457,700	417,390	1,015,524	410,634	1,005,173	416,687	1,006,810
	125,054	46,354	831,434	46,354	200,015	46,269	197,375	46,270	197,662
	916,216	353,967	3,818,008	353,967	854,565	351,662	844,632	351,677	845,937
	474,425	178,569	2,014,488	178,569	487,774	177,276	475,217	177,307	475,949
	9,583,093	3,631,740	42,452,036	3,631,744	9,799,286	3,607,254	9,690,582	3,607,613	9,706,375
Colorado. Connecticut Delaware. District of Columbia Florida.	1,148,613 1,158,913 209,981 194,896 2,591,064	418,883 425,415 74,972 89,004 967,216	4,803,167 6,121,807 1,104,332 1,258,734 11,911,809	418,883 425,415 74,972 89,004 967,216	1,097,045 1,560,355 279,829 328,601 3,003,088	417,889 425,389 74,946 88,928 965,04n	1,082,926 1,549,051 278,501 326,373 2,970,127	425,429 74,947 88,939 965,163	1,085,971 1,551,187 276,538 327,078 2,979,925
Georgia. Havaii. Idaho. Illinois. Indiana.	1,537,753	590,205	6,751,300	590,205	1,541,535	588,600	1,523,040	588,644	1,525,057
	328,993	125,577	1,671,166	125,577	385,755	125,569	383,839	125,575	384,384
	267,485	87,862	985,867	87,862	230,264	87,071	218,712	87,081	218,994
	4,350,895	1,616,309	22,336,165	1,616,309	5,410,478	1,612,464	5,362,248	1,612,533	5,369,827
	1,565,566	560,979	7,374,599	560,979	1,762,115	560,505	1,742,054	560,510	1,742,998
Iowa. Kansas. Kentucky. Louisiana Maine.	1,022,031	354,045	4,587,522	354,045	1,062,625	350,965	1,035,273	350,965	1,035,705
	782,746	298,645	3,700,299	298,645	880,595	297,920	860,714	297,941	862,181
	951,873	351,831	4,190,074	351,831	1,039,695	351,553	1,026,480	351,559	1,027,024
	1,067,371	363,385	4,132,009	363,385	1,021,582	361,832	1,009,777	361,858	1,012,040
	287,390	101,361	1,051,652	101,361	240,989	100,801	238,293	100,806	238,478
Maryland.	1,782,410	705,842	9,587,551	705,842	2,209,414	705,361	2,194,942	705,603	2,198,212
Massachusetts.	2,359,951	854,469	10,385,333	854,469	2,390,543	850,797	2,378,011	850,816	2,378,938
Michigan.	4,027,589	1,445,919	18,382,207	1,445,919	4,211,345	1,444,651	4,182,051	1,444,683	4,184,087
Minnesota.	1,708,895	624,064	7,071,558	624,064	1,561,224	619,035	1,534,946	619,072	1,537,094
Missiswippi.	622,071	220,197	2,216,747	220,197	506,987	219,105	496,980	219,129	497,819
Missouri. Montana. Nebraska. Nebraska. Newada. New Hampshire.	1,571,872	580,146	7,011,715	580,146	1,671,663	578,103	1,653,469	578,104	1,654,877
	235,607	83,682	940,630	83,682	214,075	82,762	206,383	82,773	206,852
	409,385	145,499	1,877,550	145,499	456,655	144,009	444,342	144,015	445,064
	240,390	91,282	1,113,589	91,282	271,375	90,499	268,726	90,536	270,030
	247,008	93,883	1,043,338	93,883	236,867	93,195	235,149	93,195	235,258
New Jersey. New Mexico New York. North Carolina. North Dakota	3,082,247	1,106,414	15,204,591	1,106,414	3,655,985	1,106,011	3,634,131	1,106,122	3,638,950
	318,832	118,012	1,254,323	118,012	283,801	117,410	279,890	117,418	280,464
	7,801,796	3,061,028	37,814,796	3,061,028	8,978,169	3,055,412	8,912,246	3,055,706	8,926,760
	1,595,051	599,225	7,018,964	599,225	1,595,531	597,053	1,580,941	597,086	1,582,603
	176,606	58,659	802,005	58,659	192,469	57,708	178,636	57,711	178,743
Ohio. Oklahoma Oregon. Pennsylvania. Rhode Island.	3,445,913	1,286,313	15,991,468	1,286,313	3,739,723	1,284,422	3,718,277	1,284,438	3,721,138
	767,731	285,677	3,334,313	285,677	802,567	284,467	788,715	284,486	790,833
	822,590	314,955	3,768,679	314,955	869,685	313,818	856,876	313,854	858,588
	4,019,393	1,502,259	18,366,282	1,502,259	4,323,041	1,498,876	4,292,159	1,498,896	4,295,025
	334,110	115,832	1,425,012	115,832	336,578	115,695	334,784	115,700	335,152
South Carolina. South Dakota. Tennessee Texas Utah.	859,351	320,830	3,464,323	320,830	766,313	320,390	757,135	320,411	757,994
	147,466	48,408	553,720	48,408	126,974	48,138	123,875	48,144	123,964
	1,077,762	395,178	4,609,546	395,178	1,092,849	393,629	1,082,312	393,657	1,083,185
	3,078,661	1,122,044	15,081,422	1,122,044	3,868,753	1,112,866	3,781,433	1,113,298	3,799,048
	577,968	179,264	1,743,647	179,264	373,050	177,354	366,604	177,354	367,049
Vermont Virginia. Washington. West Virginia Wisconsin.	161,721	56,577	567,823	56,577	123,033	56,368	121,590	56,370	121,678
	1,688,485	642,149	8,279,102	642,149	1,976,287	640,429	1,961,363	640,523	1,962,266
	1,306,196	477,128	5,497,143	477,128	1,250,342	470,392	1,230,208	470,396	1,231,409
	266,904	101,596	1,388,539	101,596	353,991	101,509	352,249	101,512	352,522
	1,882,514	663,863	7,594,799	663,863	1,674,873	659,181	1,654,024	659,238	1,655,504
Wyoming. ABO/FBO ¹ Puerto Rico. U.S. citizens abroad ²	103,310	36,240	461,033	36,240	114,290	36,026	111,892	36,030	112,359
	42,564	16,415	160,689	16,415	31,276	16,415	31,244	16,415	31,244
	27,501	9,060	46,437	9,060	9,715	9,060	5,034	9,060	5,090
	102,737	31,985	683,977	31,985	217,074	28,391	100,426	28,394	101,642

^(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals. Returns filed from Army Post Office and Fleet Post Office addresses. Returns filed from Panama Canal Zone, Virgin Islands or abroad.

NOTE: Detail may not add to total because of rounding.

Toble 5.3 — All Returns: Number of Returns, Exemptions by Type, and Number of Returns by Number of Exemptions Other Than Age and Blindness, by States [A . IIA.n., are estimate back. A samples - miney waronts are in the usants for blints]

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	Ad usred Erosu In 'se r	der	(57)	-77° 1'81	50, 41,	# 5	#		24	1, 10' 1, 2C', 1, 10' 1, 49' 2, 44, 14C 1, 1, 2, 134 1, 1, 14	20.415.273 4.224.23 4.10.000 4.10.000 11.10.000 1.10.000 1.10.000	2. 44 34.	2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 -	15, 25, 354 15, 25, 354 16, 25, 4, 3 2, 4, 4, 3 16, 11, 552	365, 17, 1 87.5, 12, 14 141, 535, 11
tel	Number of	r cangar i u	(77)		1.24 .22	236.1.1	4	4 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	2	25.20 20.70 20.70 20.70 20.70 20.70 4 .525	2.27.1. 4.27.2. 6.441. 1.441. 1.041.	12, 14, 14, 15, 15, 15, 15, 15, 15, 15, 15, 15, 15	## 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	## 4 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	255,141
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Table 5.4 —Selected Items by Marital Status, Sex of Taxpayer, States

[All figures are estimates based on samples -- money amounts are in thousands of dollars

	r	(MII IIBOICO						of dollars			-1 - 1 - 1	
		,		All re	turns		·		returns less Number of			ives
Ztates	Number of	Adjusted gross	Total i	ncome tax	Form salaries		For income tax	m W-2 withheld		gross	Total inc	ome tax
	returns	income less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	returns	less deficit	Number of returns	Amount
	(1)	(2)	(3+	+4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
United States, total	83,340,190	905,523,261	67,334,767	123,607,099	73,775,578	742,005,223	72,448,984	115,653,751	44,226,527	683,291,514	40,016,544	95,971,271
Alabama	1,199,322	11,516,193	937,325	1,441,425	1,085,218	9,942,151	1,067,902	1,404,053	699,723	9,123,759	610,770	1,172,390
Alaska	135,805	1,927,477	113,962	299,327	127,225	1,690,922 7,184,594	126,914 723,905	320,802 1,084,379	67,885 472,408	1,400,503 6,786,248	63,816 424,517	217,971 892,291
Artizons	846,830 714,219	8,767,939 6,361,258	682,520 553,182	1,117,038	745,307 627,327	4,958,257	613,270	662,673	418,950	5,031,833	360,621	646,745
ArkansasCalifornia	8,628,620	98,290,598	6,919,034	13,008,260	7,507,493	79,599,099	7,349,730	12,550,129		72,264,477	3,934,141	9,773,582
Colorado	1,072,658	11,344,966	858,534	1,517,733	457,568	9,239,992	937,089	1,407,339	540,056	8,458,926	490,956	1,167,668
Connecticut	1,322,210	15,979,831	1,116,834	2,434,029	1,177,536	12,964,949	1,161,651	2,177,471	666,665	11,965,163	641,107	1,886,166
Delaware	235,634	2,791,872	199,444	413,737	207,976 233,340	2,293,615 2,441,400	203,577	367,861 413,425	118,057 77,122	2,116,592 1,507,571	113,191 69,647	326,665 251,230
District of Columbia	271,147 3,251,070	3,101,014 33,637,083	223,492 2,628,459	479,915 4,778,180		25,512,690	2,692,463	3,885,679	1,728,217	24,980,249	1,524,063	3,703,241
Georgia	1,826,061	18,155,405	1,442,865	2,277,395	1,665,150	15,564,429	1,635,400	2,281,440	949,957	13,768,617	845,920	1,818,959
Hawaii	346,824	3,957,025	282,242	534,099	314,438	3,261,545	311,695	524,639	161,081	2,891,408	152,455	402,183
1daho	304,570	2,954,195	227,937 3,833,033	366,138 8,184,835	264,668 4,109,306	2,173,844 45,898,126	256,802 4,055,847	296,425 7,639,793	180,838	2,453,459 41,382,475	159,249 2,183,699	313,836 6,321,870
Illinois Indiana		55,336,515 22,676,257	1,673,353	3,181,230		18,671,671	1,852,220	2,995,436	1,137,514	17,676,530	1,052,443	2,560,077
Iowa	1,115,781	11,999,121	859,816	1,618,980	897,083	8,342,605	867,529	1,262,206	628,150	9,517,153	548,115	1,319,938
Kansas	908,598	9,542,851	704,781	1,313,971	762,539	7,050,668	745,384	1,047,004	503,965	7,638,992 8,899,933	452,788	1,091,180
Kentucky	1,161,929	11,270,079	897,967 987,281	1,540,547	1,008,871	9,018,573	993,623	1,333,673	687,879 700,509	9,794,406	591,680 620,888	1,256,764
Louisiana	418,675	3,632,615	321,250	438,755	369,834	2,895,866	363,549	416,278	224,625	2,726,372	196,534	338,058
Maryland	1,667,193	20,607,642	1,414,727	2,920,456	1,528,706	17,679,123	1,505,284	2,912,003		15,487,878		2,283,833
Massachusetts	2,405,044	25,908,895	1,935,450	3,514,461	2,168,763	21,717,933	2,133,661	3,452,358 5,970,614	1,195,763	19,349,832	1,109,816	2,711,850
Minnesota	3,461,045 1,539,115	41,428,202 16,500,738	2,886,169	5,725,548	3,123,561 1,324,027	35,663,342 13,246,756	1,290,041	2,012,292	1,929,550 842,105	12,880,763	741,365	4,660,060 1,642,222
Mississippi	716,595	6,283,214	538,042	757,008	645,318	5,291,881	629,294	693,635	424,328	4,955,362	341.903	614,556
Missouri	1,824,516	18,765,705	1,472,326	2,560,421	1,562,279	15,241,836	1,542,966	2,372,535	1,008,864	14,368,073	896,261	2,007,592
Montana	285,967	2,706,029	215,104	345,485	235,307	1,941,267	221,321	273,998	153,813	2,088,736	134,076	276,631
Nebraska	617,232 273,920	6,320,636	484,746	858,191 422,685	506,396 248,577	4,433,148 2,458,863	493,740 246,558	658,121 399,269	336,026 128,982	4,875,726 2,124,838	293,141 120,965	682,369
New Hampshire	333,090	2,951,926 3,351,650	266,459	437,142	297,158	2,771,783	292,009	426,927	179,941	2,603,074	167,270	352,208
New Jersey	2,975,200		2,481,289	5,313,886		30,552,260	2,637,656	5,034,641	1,521,209	27,310,277	1,413,986	4,124,506
New Mexico	413,774 7,071,649	3,669,952 85,418,681	299,663	461,284 11,740,722	369,410 6,297,586	3,090,653 69,722,783	363,847 6,174,891	439,369 10,972,176	236,278	2,866,353 60,368,871	194,478	366,990 8,421,586
New York	2,050,821	19,389,548	5,917,345	2,429,622	1,862,185	16,170,942	1,830,465	2,282,095	1,107,580	14,923,958	988,585	1,951,841
North Dakota	246,594	2,503,886	185,111	314,682	190,154	1,450,562	178,315	201,258	139,244	1,999,209		258,650
Ohio	4,269,911	46,311,553	3,528,602	6,450,662	3,876,545	39,572,014	3,827,218	6,391,003	2,187,646	33,982,451	2,046,322	4,853,778
Oklahoma	994,564	9,563,818	759,321 752,981	1,271,149	872,453 819,182	7,697,876 7,739,266	853,845 796,449	1,106,149	596,621 517,805	7,653,910	512,943 467,075	1,034,805
Pennsylvania	4,658,276	50,195,510	3,893,717	6,927,386	4,162,914	42,028,586	4,086,084	6,697,720	2,493,687	37,979,044		5,410,117
Rhode Island	391,868	3,881,446	306,719	520,315	354,916	3,248,603	349,744	512,512	196,012	2,889,149	176,582	403,174
South Carolina	1,037,470	9,563,442	828,846	1,150,049	952,871	8,146,813	944,361	1,149,538	543,960	7,339,212	498,471	928,526
South Dakota	256,912 1,565,032	2,293,360 14,878,811	181,196 1,219,197	283,233 1,952,239	1,410,208	1,455,232	178,413 1,386,257	1,830,418	145,698 874,021	1,809,307	115,140 768,465	232,173 1,560,833
Texas	4,584,947	47,187,719	3,544,136	6,744,093		37,835,392	3,982,944	5,658,063	2,559,193	36,720,472		5,404,122
Utah	437,409	4,354,327	332,597	506,173	398,957	3,711,183	392,303	527,685	247,758	3,528,858		417,922
Vermont	178,424 1,948,336	1,647,506 21,642,154	138,021 1,637,037	193,294 2,989,643	151,545 1,788,626	1,279,335 18,352,587	144,703 1,757,917	182,924 2,846,573	102,844 1,030,624	1,272,858 16,444,547	87,809 979,137	151,416 2,347,933
Washington	1,415,381	15,477,438	1,143,979	2,132,932		12,478,383	1,215,905	1,964,550	776,017	11,963,808	703,497	1,699,504
West Virginia	611,905	6,047,539	497,493	824,108	547,914	5,027,833	543,533	778,788	370,022	4,776,621	330,811	663,959
Wisconsin	1,820,627	18,970,698	1,452,051	2,414,898	1,571,709	15,361,444	1,528,131	2,355,609	967,315	14,539,746		1,892,272
Wyoming	151,250 309,859	1,593,167	117,766 298,295	241,030	131,676	1,188,876 2,333,282	127,540 307,576	177,223 333,479	85,293 153,549	1,256,009	76,046	191,267
Puerto Rico	27,508	2,287,200	11,524	227,185 10,023	309,859 13,656	130,158	11,373	14,398	22,943	1,494,719 173,954	151,117 11,524	146,222
U.S. citizens abroad	170,845		4 4 9 7 4 7 4									

Individual Returns/1974 • State and Regional Data Table 5.4 —Selected Items by Marital Status, Sex of Taxpayer, States—Cantinued

	ĮA	ll figures are	estimates	based on sam	plesmoney	amounts are	in thousands	of dollars]				
		J	leint return	s of husband	s and wives	Continued			No	mjoint return	a filed by m	rn
	Infor	nation from he	sbanda! For	ms W-2	Into	mation from v	vives' Forms	W-2		Adjunted	Total inc	ome tax
^*ntes	Salaries	and wages	Income tax	withheld	Salaries	and wakes	Income ta	x withheld	Number of	gross	,	
	Number of returns	Amount	Number of returns	Amount	Number of	Amount	Number of	Amount	returns	less deficit	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
United States, total	36,557,491	456,793,675	35,749,843	† -72,435,545	21,497,128	102,342,814	20,792,575	14,555,521	20,191,408	118,904,586	14,219,951	15,525,034
	1			1					I			
Alaska	598,956	6,346,806 954,317	591.421	917,837	341,971	1,553,010	325,624	202,671	272,187	1,293,578	180,158	151,275
Arizona	59,357 383,364	4,531,711	59,046 369,980	181,948 692,880	38,496 225,796	248,097 1,022,760	37,392 215,645	39,216 140,943	42,751 187,779	359,711 992,807	31,314 129,166	60,113 116,954
Arkansas	324,122	1,014,535			226,195	865.602	220,617	108,884	161,700	684,311	106,015	75,939
California	3,579,837	47,130,269	3,474,711		2,143,359	11,110,873		1,606,909	2,171,508	13,469,650	1,557,810	1,832,161
ColoradoConnecticut	448,234 562,974	5,758,276 8,096,868		887,701	249,097	1,052,965	236,424	145,734	315,340	1,800,589	224,505	231,321
Delaware	100,686	1,488,763	556,321 97,297	1,391,434 247,985	351,526 54,606	1,692,025 270,362	340,385 53,043	252,488 39,541	340,749 61,005	2,093,796 363,772	245,779 45,388	297,047 47,976
Olstrict of Columbia	62,496	835,927	61,751	143,735	43,769	331,670	40,811	51,585	90,173	770,759	73,705	116,099
Florida	1,322,443	15,360,672	1,301,026		778,474	3,462,295	757,583	473,971	764,894	4,526,926	555,499	588,140
Georgia	806,530	9,251,627	786,329	1,406,547	538,777	2,309,002	514,097	338,127	443,816	2,135,965	280,232	231,589
HawaiiIdaho	138,311	1,774,714	135,955		99,011 92,930	598,952 326,807	96,660 88,895	88,313 40,891	114,272	702,546 288,229	85,392	88,456
Illinois	1,959,330	28,309,041	1,928,915		1,174,835	6,180,817	1,151,074	928,188	66,560 1,112,689	7,250,005	37,820 803,867	32,707 1,041,331
Indiana	964,219	11,722,719	948,685		610,434	2,752,885	594,621	402,863	477,618	2,883,004	337,775	392,286
Iowa	456,358	5,260,672	439,307	807,774	305,775	1,339,041		186,910	265,010	1,422,364	181,311	179,726
Kansas Kentucky	383,956 555,081	4,553,867 5,759,850	366,355 546,096	690,612 867,729	238,955 312,024	1,038,080	228,596 304,431	141,443 173,694	216,187	1,089,644	143,649	136,823
Louisiana	605,920	6,844,125	586.318		293,170	1,310,864	284,639	158,794	239,557 306,190	1,268,208 1,603,392	156,658 198,511	166,826 203,389
Maine	184,519	1,730,185	178,267	245,462	111,663	430,741	107,419	58,697	98,451	435,387	62,818	48,069
Maryland		10,713,756	742,776		425,554	2,505,396	411,717	385,978	421,282	2,761,946	315,454	356,470
Massachusetts Michigan	1,016,353	13,436,468 23,288,317	1,004,433		625,112	2,994,126	610,690	441,619	576,913	3,155,048	397,922	405,463
Minnesota	661,719	8,312,918	640,652		888.748 458,468	4,687,865 2,048,696	858,707 442,864	712,089	816,383 387,848	4,879,243 2,111,666	576,875 267,526	634,010 268,283
Mississippi	341,449	3,222,023	324,009		223,524	913,859	213,510	109,809	166,463	734,031	106,404	85,591
Missouri	806,315	9,599,318		1,516,323	487,011	2,048,321	465,962	280,663	373,063	2,152,254	268,157	288,896
Nebraska	111,595 239,773	1,206,531	105,654 231,299	174,038 415,697	72,753 167,245	279,361 646,800	69,034 155,764	36,381 86,564	68,630	348,292	45,150	41,823
Nevada	108,290	1,372,683	107,468	229,358	69,497	382,898	68,714	55.198	155,471 76,015	820,660 480,463	112,304 59,874	101,353 70,199
New Hampshire	151,840	1,757,351	146,993	274,595	95,099	416,564	91,841	59,672	92,325	446,753	61,664	52,205
New Jersey	1,296,849	19,313,049 1,987,842	1,275,315		708,408	3,710,955	696,607	552,290	708,177	4,728,024	509,495	655,643
New York	198,830 2,920,694	40,171,834	194,722 2,875,675	282,435 6,354,827	106,399	423,347 9,256,683	101,428	55,514 1,370,436	91,952	399,456 12,337,430	50,395	48,171
North Carolina	901,967	9,178,507	881,461		666,008	3,141,355	645,775	416,146	513,285	2,409,744	1,276,385 338,260	1,701,122 265,275
North Dakota	91,906	908,329	84,092	127,771	58,507	215,022	54,036	27,305	64,956	328,679	42,817	38,666
Ohio	1,908,502	24,771,266		4,068,315	974,723	4,173,980	942,276	595,455	1,083,790	6,805,091	774,146	927,016
Oklahoma	488,356 420,660	4,453,905 4,875,453	472,259 408,660	725,695	306,773 233,477	1,232,534	295,896 216,365	161,918	194,464	974,067	121,880	132,830
Pennsylvania	2,114,700	26,508,469		4,296,703	1,098,353	5,426,719	1,073,293	792,411	225,166	1,278,893	159,517 815,147	164,701 848,478
Rhode Island	165,720	1,942,438	159,950	317,596	113,668	485,106	110,375	69,464	88,502	475,030	61,194	59,742
South Carolina	463,538	4,903,688	458,756		306,833	1,324,773	302,137	175,908	242,568	1,141,620	161,337	123,477
South Dakota	91,569 723,985	906,381 7,609,010	83,417	125,996	62,585	224,137	58,204	28,473	58,614	270,253	36,043	29,182
Texas	2,135,319	24,248,398	2,069,601	1,134,869 3,704,078	489,011	2,041,594 5,416,104	472,301 1,188,151	267,426 741,951	378,607 1,085,304	1,918,284 5,755,406	241,344 711,181	236,864 755,968
Utah	208,113	2,514,496	203,019	356,535	121,083	478,017	117,284	63,882	104,508	455,884	62,120	50,323
Vermont	82,386	795,763	78,492	112,912	52,173	146,569	48,836	27,335	36,040	191,628	25,920	23,053
Virginia	903,355	11,217,233		1,777,345	541,021	2,622,443	517,867	366,040	437,995	2,619,924	337,038	337,367
Washington	640,981 315,772	8,069,177 3,351,241	630,977 310,051	1,285,642 525,117	364,958 156,155	1,598,088	346,404 151,528	229,076	351,615	2,067,685	265,167	262,913
Wisconsin	754,588	9,450,607	735,301	1,468,949	489,087	2,251,921	477,505	89,455 315,378	122,305 441,550	653,849 2,390,364	85,098 319,590	89,511 292,112
Wyoming	69,604	784,135	h6,005	118,433	41,130	147,488	38,754	19,494	39,804	216,555	26,306	31,669
APO/FPO	153,549	1,405,921	153,549	194,025	36,663	95,600	34,232	13,440	145,843	722,216	136,711	71,479
Puerto Rico U.S. citizens abroad ²	9,091 43,440	109,165 947,108	9,091 27,722	12,612	(*) 6,746	(*) 29,374	(*) 6,742	(*) 4,481	(*) 55,320	(*) 336,214	14,158	36 053
C.S. TELESCAS ADVOCA TITLETT	43,440			L - 26,967	0,740	47,314	0,742	4,401	13,320	330,214	14,138	36,952

Individual Returns/1974 • State and Regional Data Table 5.4 -Selected Items by Marital Status, Sex of Taxpayer, State-Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

		T TIGUTES WE		ntinued	1		Non	oint returns	filed by wo	men		
	Nonjoint returns filed by menContinue					1	Nonj	orne returns				
	I	nformation fr	om Forms W-2			Adjusted	Total in	come tax	In	formation fr	om Forms W-2	
States	Salaries	and wages	Income tax	withheld	Number of	gross			Salaries	and wages	Income tax	withheld
	Number of returns	Amount	Number of returns	Amount	returns	less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
	(23)				÷		<u> </u>		-			
United States, total	18,458,841	103,994,212	18,105,773	16,885,766	18,922,255	103,327,158	13,098,272	12,110,793	16,338,266	78,874,519	16,025,136	11,776,917
Alabama	250,603	1,142,723	245,545	164,399	17,412	1,098,857	146,397	117,760	196,77)	849,612		114,14
Alaska	40,168	333,668	40,109 169,120	72,944 142,829	25,169 186,643	167,263 988,883	18,832 128,837	21,242 107,793	24,308 160,381	154,840 746,515	24,308 155,911	26,690 107,72
Arizona	170,878 144,240	883,607 572,426	138,560	76,529	133,569	645,113		68,601	122,004	505,693		68,72
California	1,926,985	12,096,425	1,889,607	2,021,144	2,030,959	12,056,472		1,402,517	1,739,323	9,261,531		1,406,35
Colorado	292,821	1,586,391	287,882	255,441	217,262	1,085,450	143,073	118,744	194,216	842,360	184,488	118,46
Connecticut	313,950	1,855,172	304,158	321,475	314,796	1,920,872	229,948	250,816	262,284	1,320,884	259,744	212,07
Delaware	56,498	319,783	55,920	50,044	56,572	311,509		39,095	47,630	214,707	46,650	30,291
District of Columbia	78,975	656,310	77,583	114,087	103,852	822,684	80,140	112,586	86,696	1 617.493	85,842	104,018
Florida	696,235	3,865,003	689,746	590,033	757,959	4,129,908		486,800	608,179	2,824,719	607,797	408,849
Georgia	412,332	1,916,890	405,298	273,395	432,288	2,250,823	316,713	220,848	391,895	1,886,910	382,097	263,37
HawaiiIdaho	102,246	607,303 238,624	101,579 54,332	105,097 36,097	71,471 57,172	363,071 212,507	44,395 30,868	43,461 19,595	63,535 48,582	280,577 156,855	63,405 47,397	43,365 20,174
Illinois	1,022,546	6,284,409	1,008,245	1,083,443	1,159,458	6,704,035		821,634	1,002,934	5,123,858	989,447	789,27
Indiana	447,604	2,590,047	447,227	440,980	462,971	2,116,723		228,867	398,298	1,606,020	397,077	239,02
	230,470	1,156,099	226,282	186,389	222,621	1,059,604	130,390	119,317	170,717	586,793	162,049	81,13
lowa Kansas	193,011	920,957	191,161	140,818	188,446	814,214		85,967	153,390	537,763		74,13
Kentucky	224,458	1,094,037	221,189	173,133	234,493	1,101,938	149,629	11n,957	196,016	853,822	192,753	119,11
Louisiaga	296,084	1,491,314	291,364	225,146	248,978	1,180,392	167,882	135,032	221,721	868,499		115,638
Maine	89,066	362,929	87,628	56,043	95,599	470,856	61,898	52,627	82,879	372,010	82,326	56,075
Maryland	393,935	2,513,829	388,911	409,936	388,579	2,357,869	289,916	280,153	344,146	1,946,141	332,583	304,48
Massachusetts	522,412	2,597,279	506,112	430,545	632,368	3,404,015	427,712	397,149 431,478	564,461	3,151,220	552,940 630,913	428,810 490,21
Michigan	767,597	4,535,940	753,453	777,598 278,250	715,112	3,812,914 1,508,310	491,532 206,973	161,276	639,756 263,385	1,137,236		166,370
Minnesota	339,479 157,339	1,747,907	330,381 156,018	92,862	125,804	593,826		5h,861	115,425	501,054		60,66
Missouri	332,569	1,890,675	332,271	315,412	442,589	2,245,377	307,908	263,933	374,290	1,703,522	367,144	260,13
Montana	60,003	284,698	55,130	41,8n3	63,524	244,002		27,031	52,470	170,677		21.71
Nebraska	136,980	642,748	133,582	95,386	125,735	624,249		74,469		412,207	101,137	60,47
Nevada	70,310	406,175	b9,122	69,981	68,923	346,625	47,601	34,072	61,586	297,107		44,73
New Hampshire	86,058	392,391	84,753	60,825	60,824	301,823	37,525	32,719	50,422	205,477	50,347	31,83
New Jersey	652,644	4,135,550	645,695	692,339	745,814	4,445,314		533,737	637,572	3,392,705		525,28
New Mexico	84,190	350,359	84,112	55,237	85,544	404,144		46,122	75,909	329,106		46,18
New York	1,582,685	10,549,116	1.547.870	1,746,117	1,856,018 429,956	12,712,380 2,055,845	1,430,897 284,340	1,618,014	1,590,531 391,342	9,745,151	1,542,844 384,164	1,500,79
North Carolina	482,936 53,964	2,249,029 218,492	478,537 49,903	319,315	42,394	175,999	23,707	17.367	34,439	108,719		14,51
Ohio	999,740	6,209,791	985,191	1,051,024	998,475	5,524,011	708,134	669,868	882,299	4,416,977	872,571	676,00
Oklahoma	181,413	844,664	176,588	130,096	203,479	935,841		103,514	172,308	666,774	172,016	88,44
OregonPennsylvania	209,740	1,138,308	202,030	174,875	183,813	917,558	126,389	104,325	159,530	719,536	156,123	104,90
Pennsylvania	1,008,295	5,770,440	487,924	947,155	1,057,198	5,631,434		668,790	921,861	4,322,957	903,727	661,450
Rhode Island	81,677	412,175	81,558	65,885	107,354	517,267	68,943	57,399	96,933	408,884	94,714	59,56
South Carolina	229,697	1,037,286	229,126	148,262	250,942	1,082,610		98,045		881,066		112,03
South Dakota	45,374	186,877	42,721	27,052	52,600	213,800		21,878	43,413	137,837		18,31
Tennessee	353,189 983,651	1,788,778	341,304 966,648	272,018 765,687	312,404 940,450	1,442,797		154,542 584,003	270,305 802,562	1,145,403		156,109 446,348
Utah	100,147	419,442	97,831	65,186	85,143	369,585	49,960	17,928	76,→51	299.228	75,317	42,08
Vermont	31,551	155,839	30,904	23,896	39,540	183,021	24,292	18,824	31,492	130,864	29,576	18,78
Virginia	415.675	2,401,462	406,153	379,845	479,717	2,577,683	320,862	304,394	425,566	2,111,449		323,34
Washington	315,760	1,728,649	306,650	283,649	287,749	1,445,945	175,315	170,515	245,673	1,082,470	243,098	165,18
West Virginia	117,741	597,494	117,626	101,357	119,578	617 On8		70,638	97,432	131,980		62,85
Wisconsin	399,606	2,085,647	384,842	332,375	411,762	2,040,588	268,396	230,514	356,526	1,573,269	349,201	235,90
WyomingAPO/FPO ¹	35,874	182,477	34,630	29,035	26,153	120,603		18,094	22,758	74,777		10,26
APO/FPO1	145,843	760,124	143,560	113,834	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Puerto Rico	(*) 26,299	(*) 214,434	14,820	(*)	35,395	166,375	17,878	24,879	25,891	121,462	22,375	18,18
OTOL STATEME ADECOM	20,279	~14,434	14,020	-1,243	35,595	100,373	1,070		1 25,051	1	1,5,5	1 .0,10

Table 5.5 — All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States

[All figures are estimates based on samples - money amounts are in thousands of dollars]

					IIIC	lividual A	eturis/	1314	Sta	ite and n	egional D	ata			
Amount	16)	123,407,108	14,367 0,558 214,880 576,925 1,340,226	2,332,527 2,332,527 2,735,735 3,241,365 3,577	3, 143,048 4,014,494 4,283,015 4,735,10	22.072,130 21.14,547 4.45,424 15,138,44	7,135,708 3,754,354 449,675 1,070,582	2,254,454 13,710,472 21,501,533	1,441,421	2, h04 12,585 20,532	27,871 32,622 35,152 38,474 53,630	55,405 35,751 41,784 67,189	250,874 170,075 104,212 145,704 129,150	30, 20 12,114 14,358	35,965 185,~52 281,080 938,624
Sumber of returns	(57)	1,334,76	14,015 122,108 3,399,598 3,81,107 4,403,404	4,2h3,670 4,144,755 3,900,283 3,79,731 3,177,181	3, 34°, 05 n 3, 109, 04 0 3, 09°, 293 3, 0°5, 024 2, 3°, 158	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	184,532 26,646 3,158 1,034	11, 20,232 19, 84,620 14,845,533 20,240,352	937,325	40,042 46,042 1,360	12,331 64,174 51,353 65,69 60,278	55,239 51,862 51,862 44,011	119,039 53,113 24,742 19,310	249	- S 5 8 5 7 5 7 5 7 5 7 5 7 5 7 5 7 5 7 5 7
Amount	7	123,464,533	6,435 214,426 575,550 1,339,914	1,520,854 2,332,375 2,735,490 3,240,783 3,574,349	3,742,763 4,242,195 4,282,810 4,35,243 4,672,014	22.VT0,252 15.41.A1V 9.744,450 15.030,542 12,214,133	8,012,147 3,012,348 432,804 1,026,545	13,705,594 13,705,553 11,21,954 61,011,103	1,439,619	2,604 12,585 12,585	27,871 32,522 35,152 35,452 53,630	55,405 35,751 81,744 81,77	250,874 170,075 105,212 145,411 125,974	30,509	155,451 165,71 1070,145
Sumbir of returns	13)	67,330,147	(*) 122,081 3,399,513 3,741,064 4,403,369	4,263,610 4,145,731 3,900,214 3,798,699 3,77,093	3,34n,940 3,304,009 3,047,286 3,074,926 2,736,975	10,045,355 4 +32,344 2,273,944 2,74,585 447,301	134,315 2h,525 3,104 1,068	11.717,4988 19.788,34 15.585,176 20,258,837	437,220	(*) 46, 042 71,360 69,195	72,431 54,174 57,353 45,647 50,278	5h, 462 35,234 51,652 44,009 34,529	119,039 53,113 24,742 19,210	. 842 842 81	188,113
Amount	177	573,605,735	46,405 1,514,427 4,599,232 8,515,054	11,351,558 14,201,678 15,259,674 18,862,751 20,517,486	21,184,620 22,998,905 23,938,293 28,044,643 25,502,479	115,764,792 -7.414,082 -44,619,303 -60_336,555 38,481,639	14,139,763 5,847,846 1,584,126 1,617,472	14,778,013 81,303,151 119,558,941 357,855,630	184,848,4	18,266 84,855 133,453	178,026 199,550 216,216 214,475 318,017	323,195 213,112 359,050 358,425 372,437	1,330,615 833,800 492,126 571,134 384,506	58, 71 58, 71 20,410 21,209	1,135,230
Sumber of returns	(11)		124,363 3,425,655 3,838,667 4,458,151	4,315,622 4,199,859 3,921,695 3,624,064 3,689,939			134,599 26,536 3,127 1,0 6	11,454,98 19,941,179 15,613,190 20,291,375	942,443	(+) (46,042 73,000 69,700	74, 770 64, 355 57, 499 46, 750 50, 424	56,916 35,452 51,662 44,011 34,633	119,301 53,113 24,742 19,347	1,543 248 37 13]	190,366
	(10)	205,328,981	8,031,304 7,238,713 7,657,458 7,495,305 9,354,530	9,140,690	4,444,393 4,819,664 9,555,638 9,784,093 8,888,549	34,165,226 17,193,465 7,461,606 7,38,808 1,542,170	4n",034 84,450 9,625 9,180	40,277,312 47,411,701 47,575,392 70,063,576	3,141,222	144,913 125,185 113,223 170,966 153,451	203,456 167,498 172,782 127,826 213,417	197,915 136,817 204,622 148,391	397,333 175,841 88,843 64,142 26,566	5, 194 754 114 33	707,738 884,579 789,885 759,020
	(6)	215,051,059	8,470,333 7,718,361 8,468,252 8,982,124 10,376,836	10,001,249 10,095,205 9,952,500 10,020,839 10,447,789	9,778,663 10,170,593 9,817,803 10,009,986 9,067,000	34, 74, 455 17,509,309 8,148,092 952,33	508,930 95,890 11,268 3,73	44,015,906 50,517,702 48,844,354 71,673,097	3,252,802	159,507 130,802 123,444 185,714	218,387 175,582 178,329 128,702 213,544	201,365 139,291 205,047 152,211 103,485	402,769 175,551 89,478 67,156 27,951	5,408 843 128 36	764,039 914,14 801,394
Amount	(8)	572,192,824	1,241,312 h79,416 1,489,023 2,810,496 4,592,940	F,737,174 8,898,731 31,403,25 14,745,066 18,373,150	24,873,913 24,873,913 25,757,907 30,321,240 30,427,544	141, 618,279 95,723,549 53,171,854 53,140,055	7,131,258 2,069,836 348,049 195,972	10, 813,232 +0, 10, 350 133,400,399 3+7,77855	8,041,302	15,400 24,602 20,812 112,102 81,522	178,494 220,237 251,651 224,565 494,861	490,678 350,696 582,693 446,489	1,747,695 1,029,766 585,501 444,567 240,256	78,020 16,131 4,132 045	1,354,437
Number of returns	17.	39,740,649	380,626 373,257 619,125 824,093 1,095,536	1,274,741 1,459,022 1,505,432 1,729,139 2,025,303	2,244,392 2,148,738 2,330,237 2,222,001	4,380,5441 4,380,544 1,981,600 1,737,287 511,515	94,259 18,551 2,180 681	3,142,637	545,297	10,448 10,733 7,533 31,197 16,769	30,618 35,934 35,777 26,832 51,534	45,600 31,332 46,976 33,932 28,872	108,213 48,438 23,020 14,586 5,495	1,145 170 13 10	76,780 180,695 176,712
-	+	16.191,493	-4,126,864 K54,293 £,2.0,9:0 4,007,298 6,571,537	8,803,042 11,278,6/1 14,005,827 16,809,6/7 21,129,017	22, 642, 949 27, 485, 138 29, 175, 566 32, 807, 223 33, 619, 192	153,464,758 101,911,268 57,545,974 74,290,651 42,544,542	15,437,042 h,511,152 1,73,616 1,674,911	9,532,211 72,025,209 145,730,111	9,123,757	-36,241 19,864 24,747 115,660 103,682	220,474 244,886 296,329 239,409 491,452	440,171 365,230 597,249 484,643 428,284	1,880,725 1,114,879 541,050 555,614 447,773	191,476 60,195 22,773 16,543	1,497,550
returns	(5)	14,226,527	"32,450 564,545 883,114 1,138,581 1,452,732	1,500,868 1,729,569 1,866,508 1,477,311 2,224,199	2, 157, (154) 2, 369, 405 7, (13, 92) 2, 430, 737 2, 430, 737	6, 846, 828 1, 746, 427 2, 121, 422 2, 017, 600	122,104 23,298 2,677 2,677	4.771,422 9,398,955 11,629,552 18,425,588	699,723	21,068 13,598 9,974 33,094 23,340	40,303 37,286 39,226 27,913 52,405	46,396 31,846 47,841 35,789 29,493	110,516 50,352 23,587 17,201 6,776	1,443 220 3h 10	101,074
Agamant	(4)	7.8,828,836	4,153,778 7,594,664 10,745,623 13,571,670 18,895,859	21,229,419 23,795,181 28,007,943 29,218,988 31,185,604	32, 108,693 34,587,205 35,408,443 38,172,249 38,499,969	157, 921, 829 9n, 385, 021 50, 823, 230 51, 84n, 663 24, 331, 534	7,544,484 2,202,134 385,323 215,442	54,481,597 131,415,017 176,586 347,455,665	10,114,243	53,584 121,905 145,384 293,005 316,348	399,212 400,466 405,416 382,722 601,597	603,474 391,121 628,625 525,610 462,116	1,899,835 1,050,238 h11,979 456,260 251,624	80,819 17,985 4,137 780	930,227 2,189,414 2,610,945
Number of returns	(3)	75,088,066					102,815 20,115 2,410 791	23,108,401 1H,400,09h 14,75,901 1H,813,668	1,098,595	79,166 78,289 58,050 83,032 69,257	74,964 64,410 56,316 55,523 62,523	50,120 34,938 50,797 39,890 32,882	115,479 49,907 24,121 15,455 5,768	1,195 187 34 13	367,800
	(2)	905,523,261	-2,232,750 %,382,446 12,835,211 16,840,533	25, 228, 457 28, 270, 350 30, 143, 575 32, 463,062 35, 412, 256	35,504,916 38,338,834 38,944,518 -1,114,14,198	173,584,005 109,657,257 61,359,298 60,081,851 46,275,071	17,679,607 7,77,005,77 2,118,286 2,173,132	58,769,714 152,018,318 194,285,933 500,489,284	11,516,192	2,425 121,337 180,867 327,301 358,830	461,57h 432,785 449,333 400,314 h03,471	645,252 645,219 645,219 610,219	2,024,463 1,173,575 671,134 738,148 476,142	211,875 69,058 23,284 23,066	990,761 2,347,479 2,767,209 5,410,745
returns	ē	43, 740, 190	6,005,574 5,033,363 5,182,340 4,803,260 5,082,136	4, 103, 285 4, 349, 535 4, 021, 338 3, 882, 895 3, 724, 564	3, 344, 307 3, 334, 825 1, 117, 451 1,087, 867 2, 746, 808		131,304 2h,842 3,194 1,096	26, 766, 673 20,548, 617 15,670, 258 20,316, 642	1,199,322	48,279 84,172 73,421 92,317	85,069 56,271 59,765 46,896 63,667	56,916 35,452 51,662 45,142 34,635	119,305 53,113 24,742 19,391 7,211	1,603	428,182 321,668 223,807
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	States,		11,000	under Sh.000 . under 37,000 ader 99,000 under 99,000	under 11,000 under 12,000 . under \$13,000 under \$14,000 . under \$15,000 .	under \$25,000 under \$25,000 under \$30,000 under \$50,000 under \$10,000		195,000 addr \$10,000 \$10,000 addr \$10,000 \$10,000 addr \$15,000 \$15,000 at more			under \$5,000 under \$7,000 under \$4,000 under \$10,000	under \$11,000 under \$12,000 under \$13,000 under \$14,000 under \$15,000	under \$20,000 under \$25,000 under \$30,000 under \$30,000 under \$100,000		Returns under \$5,000. Returns \$5,000 oder \$10,000 Returns \$10,000 oder \$15,000 Returns \$15,000 or more.
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Toble 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States—Continued

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ir tax	Amount	(16)	299,328		707	743	2,763	3,211	3,927	4,302	9,30°	6,043		71,787		10.102			31,918		1,117,035	(*)	6,304	20,580	23,824	35,664	43,091	38,208	204.027	91,857	54 169	24,564 4,739 1,300	21,847	206,563	
Total income	Number of returns	(15)	113,962		6,107	4,092	5,995	5,658	4,161	3,645	3,942	3,758	16,502	10,203	1.672	236	!	16,387	53,316	6	982.520	(*)	3n.348 49,179	47,970	39,887	33,829	36,133	25,305 26,990	97,055	21,139	1 201	206	124,878 210,154	158,832	
tax duts	Amount	(14)	299,041	,	707	743	2,763	3,211	3,927	4,302	6,058	6,204	38,425	44,40h	26,640	10,049		1,513	31,918	4	1,115,502	(*)	6,304	20,580	23,824	33,491	43,091	38,208	204,018	132,199	53 905	24,346	21,634	206,593	
Income tax	Humber of Fritins	:13)	113,961	,	ь, 107	4,092	5,445	5,658	3,608	3,645	3,942	3,758	16,502	10,203	1.672	236	,	16,387	20,740		682,482	(*)	36,348	47,970	39,887	33.829	36,133	26,305	97,054	21,139	1 196	205	124,855	158,832	
ncome	Amosant	(12)	1,337,441	,	2,852	5,030	15,910	19.408	22,532		32,512	32,144	196,543	202,242	84,280	24.923		22,587	1,046,170		5,314,419	(*)	42,100	127,227	143,939	212,396	246,585	213,117	1,082,806	536,719	335,154	46,145	143,269	1,163,618	
Taxable income	Number of returns	(11)	114,165		6,161	4,092	5,995	5,669	4,161	3,645	3,945	3,333	16,529	10,214	1.678	237	,	16,441	20,743 53,386		685,194	(*)	36,348	49,194	39,887	40.584	36,218	26,991	97,239	21,140	1,300	200	125,161	159,355	
Number of exemptions		(10)	342,671	12,733	15,574	7,785	14,105	12,535	8,528	10,646	10,8/3	11,739	51,477	36,275	6,336	959	,	53,378	55,535 180,714		2,181,235	72,024	119,031	122,556	120,170	112,252	107,389	89,203	343,383	73,596	760.097	4,022 040 40 7	434,431	503,058	
Fotal number of		(6)	346,687	13,296	15,630	7,814	14,441	13,208	8,808	10,700	11.927	11,878	51.812	36,442	6,452	981	7	54,479	55.782	7	2,271,080	75,508	94,581	132,791	125,180	119,265	109,650	91,652	349,846	75,385	25,783	755	458,305	517,013	
Sagen	Amount	(6)	1,239,297	1,187	4,434	5,303	11,745	2h,302	14,064	18,073	27,993	29,401	182,629	243,321	54,628	8,747		10,924	115,024		5,690,246	17,563	37,257	63.258	157,225	200,034	282,627	290,527	1,379,983	462,641	203,935	13,060	162,001	1,425,169	
husbands and wives Salaries and wages (gross)	Number of returns	(7)	64,832	992	1,610	1.144	2,009	4,016	2,190	1,824	1,758	2,365	10,856	9.002	1,235	164		3,752	9,913		422,433	5,202	11,159	14,236	21,300	23,113	25,465	21,510	82,362	18,168	4,360	145	43,565	117,968	
d d	lacome less deficit	(9)	1,400,503	-2,468	4,398	7,140	11.481	17,615	19,275	19,046	20,454	32,527	193,411	355,138	48,041	27,968	11, 101	8,620	125,217		6,786,248	9,709	43,478	99,984	175,085	258,783	330,704	309,904	1,500,269	549, 614	394,805	51,459	81,675	1.579,908 4.233.46h	
Joint	Number of returns	(5)	67,885	1,114	1.804	1,679	2,063	2,722	2,255	1,835	2,355	2,410	11,165	9,115	1.555	218		10,002	10,047		472,408	5,050	12,284	18,232	23,212	27,346	28,758	22,880	86,827	20,067	5,920	1,114	54,700	127,782	
d wage	Amount	(4)	1,737,099	,306	9,639	15,078	34,914	35,423	31,132	37,893	61,117	46,533	274,057	269,924	58,252	9,632	0,7	82,598 160,511	239,996		7,358,713	45,064	141,085	243,419	268,706	324,473	365,863	335,040	1,524,243	477,645	218,433	36,276 13,577 - 442	1.361.102	1,791,633	
Salaries and	Number of returns	(3)	130,268	070'6	6.430 9.356	4,428	6,211	5,615	4.152	3,688	5,832	3,689	10,164	10,093	1,317	177	r r	35,172	20,317 51,493		761,733	54,393	43.564	48,311	35,190	35,430	32,689	24,853	92,192	18,790	4,693	152	245,258	148,433	1
Adjusted	income less deficit	1.23	1,927,479	-3,090	23 638	16,056	35,609	37,255	36,584	38,555	70,017	50,645	287,399	278,089	106,475	30,451	12,304	176,518	256,518 1,418,664		8,767,939	91.428	161.082	304,655	313,749	386,818	416,062	355,549	1,672,096	579,315 712,574	430,652	158,226 57,439 10,326 4,835	575,837	1,946,630	1
	Number of returns	3	135,805	9,931	6,813 9,502	4,482	16,431	5,744	3.043	3,094	3,945	3,758	10,002	10,217	1,684	238	74.	37,173	20,800		846,830	55, 223	46,141	55.205	41,697	40,895	36,218	26,305 26,995	97.241	21,158	6,522	1,206 206 16 3	273,335	159,624	
	officer structed grows in time	6.70	Total	Under \$1,000		\$2,000 under \$4,000	\$5 000 ander 35 000 .	\$6,000 under \$7,000	\$8,000 ander \$9,000 .		\$11,000 ander \$12,000	\$13,000 under \$14,000	115,000 under \$20,000	\$25,000 under \$20,000 \$25,000 under \$30,000	550,000 under \$100,000.	\$100,000 under \$200,000	\$500,000 under \$1,000,000	Returns under \$5,000	Returns \$15,000 under \$15,000	Arizona	Total	\$1,000 under \$2,000	33.000 under \$5.000	\$5,000 under \$6,000	\$3,000 under \$8,000 \$8,000 under \$9,000	99,000 under \$10,000	\$10,000 under \$11,000	\$12,000 under \$12,000 \$13,000 under \$14,000	25,000 under \$20,000	\$25,000 under \$30,090	\$50,000 under \$100,000	\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	Returns under \$5,000	Returns \$10,000 under \$15,000	Footnores at end of table

Table 5.5 — All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States-Cantinued

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Table 5.5 — All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Incame Tax, by Size of Adjusted Gross Income and States—Continued

[All Eigures are estimates based on samples - morey amounts are in thousands of Jollars]

													Ind					turi	ns/			•	Sta	ate	an		-														
ome tax	Amount	116)	1.517.735	-	170	3,465	15,605	35,955	33,425	39,07	744,740	55,345	h4, b8	11 000	206,147	115,415	144,322	68,354	,911	14.70	24,508	1,058,466		2,434,030	(+)	174'4	17,900	25,480	50,116	81,655	65,300	67,582	63,401	411,830	211,801	299,824	154,605	22,911	33 25	252,950 252,950 331,940 1,815,874	
Total Income	Number of returns	(15)	858.534		2,303	49,359	51,790	53,732	44,67	53, 87	40,258	47,015	42,606	105 000	123,401	24, Rh9	8,205	1,478	255	^	151, 324, 258, 125	258,884		1,116,834	6	03,026	59,430	52,168	67,493	71,263	59,052	46,752	38,794	180,940	45,822	16,969	3,328	28	200	319,256 231,598 382,683	
tax dits	Amount	(14)	1.514.108		ξ.	9,445	15,605	26,955	33,805	42,54h 34,077	944,740	55, 324	64,588	46,640	201,042	115,415	144,261	67,862	7,672	7 7 7	177,548	1,055,672		2,431,821	1	3,821	17,900	25,480	50,116	81,655	65,300	h7,582	63,901	411,818	211,801	248,402	153,931	22,559		252,900 252,900 331,940 1,813,741	
Income tax after credits	Number of returns	(13)	558.477		€	44,354	51,790	53 232	10 m	791.05	40.258	27,017	42,003	28,844	67,346	2h,869	8,204	1,475	255	0	151,304	258,859		1,11h,78b	1	63,02h	59,431	52,166	67,443	71,263	59,052	46,752	43,258	180,940	45,822	15,211	3,312	74 28	0.00	319, 25h 319, 25h 231, 598 382, n49	-
лисоше	Amount	(12)	7.124.093		*	24,309	905.66	169,030	202,087	254,878	252,003,	312,15	349,234	234,444	1,029,049	534,583	431,135	160,537	12,913	70,524	1,057,542	4,480,500		10,668,593	1	796,92	114,226	152,900	291,488	453,797	365,915	371,134	360,110	2,144,110	932,337	1,018,930	350,871	38,514		1,450,354 1,450,354 1,815,940 7,184,250	
Taxable ın	Number of returns	(11)	861.658		(F)	47,430	53,003	62,066	14,868	53,78	40,258	47,012	42,603	78,844	67,512	26,809	8,205	1,478	25	0	152,581 259,617	259,081		1,116,812	1	65,028	59,436	52,174	67,493	71,263	59,052	46,752	43,258	180,940	45,822	35,212	3,327	75		319,263 319,262 231,598 382,669	-
Number of exemptions other than	age or blindness	10)	2.565.084	0.0 501	109,312	67,360	111,374	108,807	115,501	47,043	109,674	133,150	140,592	47,393	253,930	94,712	24,434	4,971	83	12	487,450	92h, 793		3,029,130	74,320	89,068	124,187	89,235	116,938	130,604	171,063	145,402	143,714	592,821	156,809	113,405	11,297	257		602,447 602,447 669,453 1,279,606	
Fotal number of exemptions		(6)	2.570.348	901 301	114,622	98,152	132,168	115.011	119,464	130,759	124,28h	140,027	144,352	100,614	255,817	96,126	30,491	5,234	76	1.9	528,533	939,933		3,203,543	74,815	97,838	154,904	94,073	133,670	143,751	181,915	149,448	129,589	605,175	143,281	114,610	12,235	293		700,357 1,310,656	
Sages	Amount	(8)	7.029.656	12 623	(*)	13,921	61,207	89.172	162,111	228,895 186,180	234,679	312,547	350,328	314,084	1,302,517	509,072	248,591	14. 27.2	2,330	181	112,020	4,687,754		10,023,837	10,389	7,722	20,202		87,202	188,882	353,318	350,179	387,327	2,725,951	963,528	793,380	230,937	12,728		1,810,905	
Salaries and (gross)	Number of returns	(7)	484.412	2 (33	(*)	5,765	14,385	17,407	22,015	26,301	22,749	30,407	27,474	22,778	91,744	22,639	5,922	1,100	10	7	32,536	222,919		611,133	902	3.02	33 140		17,150	23,063	34.299	29,832	39,315	162,961	38,904	26,854	2,583	86		37,213 87,899 150,784 335,237	
Adjusted gross income	less deficit	(9)	8,458,929	720 00	12,841	2n, 104 14, 620	103,079	107,315	191,075	253,247	270,771	371,839	378,202	351,099	1,915,583	1 020 380	494,283	181,513	14,485	21, 798	887,687	1,082,019 5,819,22H		11,965,162	-36,207	10,207	20,942	35,777	188,362	227,996	340,277	429,821	533,866	2,905,447	1,099,075	1,176,516	401,321	461,196 46,196		144, h42 868,153 2,021,514 8,930,953	
: -	returns	(5)	540.056	1 2	7,298	11,000	23,114	19,669	25,619	24,897	25,621	32,483	28,047	24,123	104,881	23,710	7,579	1,381	23	r	52,731	236,449		694,449	1,774	3,548	32,872	6,490	25,25th	30,450	311,34615	34,235	39,872	167,270	40,652	31, 163	2,987	600		109,170 109,170 161,995 351,050	_
id wages	Amount	(3)	9.495.619	0.70	125,626	134,632	201,355	314,275	338,447	421,0bh 339,376	333,553	474,256	525, 226	385,486	1,326,453	534, 223	252,011	62,431	2,899	181	1,739,640	4,994,71K		13,257.8h2	43,727	165,218	268,491	249,148	362,830	493,038	552,221	508,492	540,852	2,875,693	1,042,168	736,390	23H, 397	12,733		783.970 2.027.328 2.551,617 7.885,048	-
Salaries and wages (gross)	Number of returns	(3)	978.378	10010	80,876	55,748	47,271	60,501	46,185	37,502	32,14+	44,725	42,033	2 . 494	122,404	24,683	5,989	1,154	18	m	309,917	242,556		1,105,236	69,139	69,525	59,56	49,141	54,849	68,684	54,505	41,922	42,647	172,472	42,834	29,706	2,734	24	4 0 L	238,280 282,714 216,360 357,577	_
Adjusted gross income	l	(2)	11 364 957	010	131,300	169,574	277,926	359,125	373,195	4-3,554	427,010	536,854	576,158	419.318	2,173,912	742,089	538,228	193,589	15,669	21, 708	1,959,094	4,314,240		15,979,832	-6,720 144 95H	195,923	333,245	288,205	506,403	543,149	619,475	588,363	578, 785	3,147,741	1,237,473	1,326,120	444,762	52,808		2,436,577 2,869,119 9,782,502	
Number of	returns	ē	1 072 658		83,026	53.04"	61,339	hb, 245	50,415	50,025 40,621	40,652	47,015	42,506	28.844	125,437	26,884	8,205	1,478	25 25	r	352,563	259,119		1,322,210	71,835	80,307	63,326 73,534	52,800	68,041	7,839	59,052	43,742	43,258	181,426	45,900	35, 321	3,344	5.7.		321,578 321,578 233,264 383,344	-
Size of adjusted gross income			Salarado		\$1,000 under \$2,000	53,000	55,000	56,000		54,000 under \$4,000		r \$12,000	7 314,000		r 520,000		: :	\$100,000 under \$200,000	er \$1,000,000	r more	Returns under \$5,000	Oth or more	Connectiont		25 600	\$3,000	\$3,000 under \$4,000 .		\$8,000	\$10,000		1 \$13,000	\$15,000		r \$30,000	\$30,000 under \$50,000	\$100,000 under \$200,000	r \$1,000,000		Returns \$5,000 under \$0,000 Returns \$5,000 under \$10,000 Returns \$15,000 onder \$15,000	
Size of			Takal	1000	\$1,000 under	\$2,000 under \$3.000 under	\$4,000 under	\$5,000 under	\$5,000 under \$1,000	59,000 under	\$10,000 under	\$11,000 under	\$13,000 under \$14,000	\$14,000 under	\$20,000 under	\$25,000 under \$30,000	\$50,000 under	\$100,000 unde	\$500,000 unde	\$1,000,000 or more	Returns under Returns 55,00	Returns 510,0 Returns 515,0		Total .	Under \$1,000	\$2,000 under	\$3,000 under \$4,000 under	\$5,000 under	\$7,000 under	\$9,000 under \$9,000 . \$9,000 under \$10,000 .	\$10,000 under	\$12,000 under	\$13,000 under \$14,000 under	\$15,000 under	\$25,000 under	\$30,000 under \$50,000 under	\$100,000 unde	\$500,000 under \$1,000		Returns 55,00 Returns 510,0 Returns 510,0 Returns 515,0	

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States—Continued

	Ameunt	-16)		413,73	1,.	1,015	3,489	113	27, 20	10,309	-6. '8 8. 94.	12,049	17,142	51,749	39,429	14,220	8.314	1,619 38,645	304,402		4.9.914	77.	2,191	5,428	11,752	13,506	16,550	18,591	12,356	32,285	11,049	31, 734 19,325 4,564 3,498	8,64	53,808
	Gumber of A	1151		149,444	÷ :	14,3.4	9,181	14.413	7,250	9,952	0.00	9,213	9,198	15,2+3	2,380	363	29	35,400	42,492		253,492	3,461	11,332	15,502	14,226	15,255	13,007	10, 555 9, 343 5, 343	24,581	21.1.	3,06.5	7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0, 9 30	20.00
	/mount	1757		413,648	1	1,010	3,989	7,116	4,760	10,309	7.97 .8 5.49.8	12,099	17,142	51,789	39,483	15,208	4,314 11,430	38,61	53,5*1 304,865		4.9,148	- 858 		5,428	11,752	13,606	18,550	16,591	12,344	34,224	51,024	31,565 14,155 4,464 3,342	8,408	53,808
	umber of returns	(13)		199,442	' :	14,374	9,181	14.413	7,250	9,898	7,576	9,213	- 801.9 - 801.9	15,263	8, 151	393	29	35,479	42,442		223,474	12 610	11,332	15,502	14.226	15,255	13,007	9,343	24,579	14,617	3,063	190	40,932	5.5.0,
E contraction of the contraction	Amount	(12)		1,823,330	•	7.118	10,826	42,968	28.243	57,965	49,304	68,872 90,550	90,894	247,231	251,757 119,028	36,736	13,051	42,906	348,747		2,043,029	- 650 9	14,709	39.885	53,872	79,231	73,007	88,063	302,169	238,852	148,991	71,796 37,476 7,618	58,389	312,389
a solid and a soli	Number of returns	(11)		199,585	1 ;	14.374	9,200	14,414	7,250	4,952	7,677	9,213	9,198	15,263	8,652	363	29 16	35,549	42,993		225,223	13.158	11,362	15.532	14,226	15,255	13,007	10,855	24,579	7,174	3,064	737 191 15	42,635	20,605
who the		:10)		046,046	15,039	26,450	14,443	27,487	21.034	32,258	22,677	29,843	26,558	49,268	30,04n 8,854	1,270	34	94,784	128,127 230,028		547,679	21,145	29,929	30, 581	24,200	31,240	28,713	22,811	65,956	42,944	9, 100	2,158 586 40	126,026	131,371
sounds to the sounds of the sound of the sound of the sounds of the sound of		5		1,14,840	15,791	29.119	16,294	28,703	24,673	32,955 26,119	23,571	31,333	116 344	50.912	30,931	1,378	83	104,867	131,882		585,987	23,121	31,200	32,442	25,991	35,105	30,799	24,093	14.043	43,778	36,927	2,536 674 51	138,412	142,823
4 b + co > 4	Amount	8		1,812,324	1,045	4,001		9,874	14,734	33,513	46,793	53,927	105,150	277,677	255,006	20,042	1,205	5,048	1,279,063		1,212,075	1.200	12.278	26,950	31.398	17,386	26.520	53,365 33,713	215,878	208,335	98,907	22,797 8,394 550	26,128	197,529
Salative and been	Number of returns	£.		107,926	168	1,152	_	1.971	2,011	3,611	4,740	7,036	7,212	13,282	1,956	264	91	1,320	30,437		69.248	P 658	3,985	5,073	4,204	2,125	2,698	2,574	12.511	9,602	7,562	114	7,453	8,592
Adjusted	less deficit	[4]		2,111,592			3,305	12.022	17,103	42,171	55.096	95,105	105,198	300, 324	309,921	43,555	15,541	2,313	414,740		1,507,570	-5,366	6,878	13,285	20.836	20,715	31,538	56,490	225,902	221,448 135,233	294,576	79,635	27,841	76,240
	SULTATION IN THE SULTAT	(5)		114,057	1,0%	7,147	86.2 2,674	2,191	2,250	796.7	5,244	7,498	7.212	13,639	я, 202 2,266	327	20	5,759	32,390		77,122	1,089	1.881	2.413	3,030	2,472	3,949	3,170	3,022	4,933	8,237 2,584	596 161 14	10,121	10,130
	Amerint	(4)		2,352,381	8.922 21.12H	39.404	24,824	72,514	51,330	76, 796	73,911	96,937	125,710	307,004	257,158	20,845	1,257	141.385	440,654		2,531,391	11,956	34, 104	80.472	75,361	115,303	129,284	120.087	379,421	306,297	340.134	26,251 10,088 550	194,310	450,983 551,823
7	Sumber of returns	(8)		212.310	11,722	16,091	10,765	13.675	13.148	9,191	7,406	8,155	8,702	14,730	8,053 2,009	282	**************************************	59,719	39,962		241,334	13,550	14,408	14.481	11,758	13,585	12,620	10,200	22,489	14,203	10,760	516 129 10	75,028	62,868
Kless Income Less		(2)		2,791,873	-10,347	47,765	33,821	81,939	102,314	84,551 93,995	83,503	116,403	133,794	335,449	327,371	49.529	21,883	152,316	1,673,907		3,101,015	22,491	47,736 53,783	89,945	92,948	129,043	140,232	135,693	423,140	326,143	199,176	98,202	216,785	534,275
Sumber of Fortuna		(1)		235, 034	13,503	19,337	9,411	15,021	15,536	9,898	7.9.5 66b	9,213	261.6	15,263	8,552	359	29	30,566	43,291		271,147	17,845	18,902	19,41	14,256	15,340	13,305	10,856	24,581	14,451	3,070	740 193 15	86,246	50.1647
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			Delaware		22 000	\$3,000	\$3,000 under \$4,000			\$10,000			\$15,000 .	\$25,000	\$50,000	r \$200,000	\$500,000 and r \$1,000,000 \$1,000,000 or mare	Return under \$5,000 . Returns \$5,000 under \$10,000	00 under \$15,000 00 or more	District of Columbia	Total	32,000	53,000	55,000	\$7,000	\$9,000			\$20,000	\$25,000 under \$25,000 \$25,000	\$100,000	\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000	\$5,000	Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000
3.				fotal .	3 000 upder	2,000 under	3,000 under	5,000 under	\$5,000 under \$7,000 \$7,000 under \$9,000	58,000 under 59,000 . 59,000 under 510,000	10,000 under	\$12,000 ander \$13,000 513,000 ander \$14,000 .	14,000 ander	\$20,000 ander \$20,000 \$20,000 ander \$25,000 \$25,000 ander \$30,000	30,000 under 50,000 under	\$100,000 ander \$200,000	\$500,000 and r \$1,	eturn under erurns 35,00	Returns \$10,000 under SI Returns \$15,000 or more	2 td	Total .	Under \$1,000 \$1,000 under	\$2,000 under \$3,000 \$3,000 under \$4,000	5 000 under	\$5,000 under \$7,000	\$8,000 under \$9,000 .99,000 under \$10,000	10,000 under	\$12,000 under \$13,000 . \$13,000 under \$14,000	15,000 under	25,000 under	30,000 under	\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,00	rturns under	** turns \$5,00

Table 5.5 — All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States —Continued

[All figures are estimates based on samples - money amounts are in thousands of dollars]

													ŧ	ndi	vid	lua	l Re	etu	ırns/	197	74 •	, ;	Stat	e a	and	Reç												
	me tax Amount	(16)	1070	4,778,179	1,003	8,945	31,503	70,189	99.589	121,629	138,003	158,661	147,055	155,955	.80.04	305,406	576,154	100,400	176,110 59,257		111,640 536,405 747,532	3,382,603	2 277 365		6,025	17,468	44,692	55,782	70,473	81,848	88,776	116,733	398,643	241,568	223.024	113,983 46,343 12,554 9,080	53,715	1,479,970
Co. A. C.	dumber of A	115)	(27)	2,628,459	162	138,341	189,307	240,204	172,584	173,306	148,095	143,848	119,612	98,751	344,890	152,941	82,207	30.37	1,453	10	568,014 816,684 554,604	689,157	240 677		91,073	90,703	111,663	86,305	76,854	72.432	56,714	69,803	190,316	38,176	13.145	2.590 395 43 11]	288,534	371,106
tax	Amount	(31)		4.706.904	,	8,945	31,461	70,189	49,589	121,629	113,003	158,481	147,055	155,956	779, 475	305,562	575,896	383,623	175,158 175,158 57,057	61.415	110,595 536,394 747,244	3,372,672	5 37.6 mg		5,548	30,222	44,692	55.782	70,973	81,848	88,776	116,733	398,643	187,028	222,506	113,601 45,844 12,316 8,974	53.146	455,125
	Number of	130	(61)	2,628,165	,	138,341	189,292	240,204	172,578	173.306	148,045	143,833	119.612	98,751	344,840	152,940	82,198	30,324	1,449 1,449 187	P04	567,837 816,678 554,586	790,684	27.7	0 60 7744 7	90,950	90,703	111,063	86,776	76,863	72,432	56,714	69,803	190,316	38,176	13,111	2,587 395 42 11	288,411	336,764
	Income	(12)	(77)	21.246,129	,	62,231	213,488	453,473	401,590	727,918	804,156	898,277	840,986	850,369	4.048,441	2,455,762	2,281,683	1,587,867	743,382 331,584 96,486	96,050	729,192 3,211,556 4,184,363	13,121,017	10, 120, 101	10, 932, 700	39,036	117,655	276,859	332,444	415,786	468,330	497,893	649,710	2,128,546	869,025 1,018,066	667,973	263,456 87,277 20,515 13,622	349.828	2,557,448
	Number of	(11)		2,635,389	ı	138,788	192,266	240,993	173,238	173,933	146,471	144,005	119.612	98,751	347,056	152,943	82,265	30. 55	1,449	61	572.047 818,634 555,132	684,576		1,440.003	40,950	91,936	111,812	89,082	83,003	72,438	50,444	69,803	190,317	45,984	13,154	2,587 396 43 11	289,801	335,776
Number of exemptions		(10)	(101)	7.749,623	285,171	280,614	440,245	476,900	442,343	382,106	400,301	404,680	330,637	279,873	1.148.065	497,271	285,712	103,503	22,740 4,428 556	172	1,840,510 1,985,423 1,630,859	2,242,831	0	100.470.4	196,114	193,710	281,461	265,522	199,133	196,100	202,844	250,241	654,580	153,443	48,075	4,391 1,359 150 30	1,027,226	1,056,259
Total toumber of ex		(6)	(4)	8,372,430	314,544	302,815	501,295	542.611	500,483	433,970	424,739	419,474	347,723	294,313	1.186.502	521,694	305,144	114.584	25,468 5,192 653	201	2,057,826 2,203,153 1,709,746	2,401,655		4,747,283	201,426	211,188	292,315	284,829	202,340	148,627	200,317	250,241	292,469	159,471	49,636	10,101	1,114,664	1,066,799
Wages	mount	(8)	(9)	19,389,700	72,410	19,937	154,570	229,035	309,452	346,682	648,759	849.315	911, 704	436,263	4 648 790	2,617,347	1,927,760	453,436	362,937 92,493 15,000	7,639	545,710 2,282,828 4,484,986	12,075,178		018.295.11	17,15h	43,594	164,480	284,904	417,180	429,424	571,461	857,934	2,767,158	971,878	497,843	131.155 26.014 3.614 680	304,992	3,146,135
Salaries and	Number of	gii in i a		1,445,275	31,250	13,852	45,743	51,287	59.476	52,200	77,989	85.877	82,331	72,117	284.057	125,566	64,200	21,427	4,852 46h 117		179,434 325,086 379,064		6	8.2,883	10,152	14,269	32,783	33,593	43,471	070.77	44,132	59,817	170,848	34,898	10,665	1,910 304 32 5	89,497	332,333
Adjusted	Income less N	+	10)	24.980,251	-275,190	40,524	234,076	335,309	435,245	614,640	894,504	1,008,073	1,068,482	1,040,881	5 261 020	3,096,163	2,696,679	1.844,4h0	823,188 355,355 105,914	45,330	458,420 3,225,458 5,217,975	16,077,390		13,758,616	23,066	72,432	194,116	321.330	407,813	506,144	506, 259 531, 522	843,434	3,054,231	1,169,018	836,822	302,856 99,324 25,221 12,347	215.057	3,268,033 8,614,562
_	Number of returns		ō	1,728,217	45,350	26,124	67,923	73,743	80,542	82,143	40,757	46,525	92,740	77,192	304 351	139,372	74,373	28,383	6,221 1,274 16,1		261,771 424,054 423,224			150.000	16,186	21,264	35,972	34,874	47,550	48,265	48.422	61.726	178.344	42,921 38,795	12,714	2,344 369 38	118,421	250,429
wages	Amount		(4)	26.193.916	173,286	262,818	646,016	960,921	830,436 929,336	959,965	1,050,438	1,282,432	1,185,491	1.181,170	5 150 174	2,815,666	2,001,771	947.930	380,425 102,021 17,456	7,922	2,524,239 4,897,003 5,829,888	12,942,785		15,802,079	189,254	318,554	60b,926	570,695	626,412	711,946	819,138	969,710	2,966,315	1,023,340	502,135	142,443 25,844 3,773 5887	1,426,107	3,976,071
Salaries and	gross)	SE	(3)	2.762.664	166.403	182,987	197,479	212,572	158,533	135,171	127,331	129,747	109,02b	90,130	317 518	136, 788	65.951	22.729	5,196 1.082 133		956,223 697,630 497,411				132,099	93,135	113,576	93,611	78,162	19,334	64,337	468,79	182,840	41,789	10.870	1,963 316 36 8	574,854	325,193
Adjusted	-		(2)	33,637,080	-259.730	309, 294	877,750	1.223.059	1.049.074	1,323,180	1,253,132	1,509,839	1.373.056	1,331,909	5 972 400	3,410,648	2,443,760	2,063,497	406,498 404,768 126,207	115,060	2,705,988 6,235,716 6,790,308	17,905,071		19,155,407	214,417	196,149	668,517	655,249	710,593	754,068	857,298	1,009,339	3,271,940	1,241,123	870,335	337,107 112,008 30,724 17,475	1,448,955	4,182,905
	10		ē	3,251,070	202, 393	209,228	223, 323 250, 758	269,451	142,429	175,248	147,842	144,523	119,615	48, 751	367 059	153,426	69, 931 82, 356	30,834	1,454	h2	1,155,153 847,537 555,674				145,764	111,759	123.018	100,949	83,152 77,29n	72,438	08,031	69,803	190,677	39,463	13,216	2,611 403 46	644,741	337,027
	#E 4 46			:							: '													:												0	000	5,000
	Tive of adounted pr			Florida	duy 61 000	,000 under \$2,000	\$2,000 under \$3,000 \$3,000 under \$4,000	,000 under \$5,000	,000 under \$6,000	,000 under \$8,000	\$8,000 under \$9,000 \$9,000 under \$10,000	0,000 under \$11,000 .	1,000 under \$12,000	\$13,000 under \$15,000	4,000 under \$15,000 .	0,000 under \$25,000	\$25,000 under \$30,000	0,000 under \$100,000	\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000	\$1,000,000 or more	Returns under \$5,000	turns :15,000 or more.	Reorgia	Total	Under \$1,000 \$1,000 under \$2,000	.000 under \$4,000	\$5.000 under \$6.000	,000 under \$7,000	\$8,000 under \$9,000	0,000 under \$11,000 .	\$12,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$16,000	\$14,000 under \$15,000	\$15,000 under \$20,000 \$20,000 under \$25,000	\$25,000 under \$30,000	0,000 under \$100,000	\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	Returns under \$5,000	Returns \$10,000 under \$15,00 Returns \$15,000 or more

Table 5.5 —All Returns: Adjusted Gross Incame, Solaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size af Adjusted Gross Income and States—Continued

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													Inc	ivit	du	al R	let	urns/1	974	•	Sta	ŧε	an	d Re	egi	ona	l Da	eta										
	3000	Amount	(16)	534,099		1,550	3,894	\$ 457	10.920	17,768	110,01	11,523	15,298	84,618	-5,092	88,290	22 905	12,171	10,104 55,145 84,373	384,475	344 130	100,139	641	2.598	-67.9	9,378	11,515	11,431	13,547	20,131	57,513	18,454	22,031	9,351	1,955	5,731	237,837	
Trees.	19141 IN 194	Number of returns	(15)	282,242		19.266	19,922	857.11	19.452	18,843	10,016	9,191	9,395	39,561	25,370	14,522	533	107	53,257	95,494	222 637		10,623	15,860	17,678	17,310	15,228	11,260	10,802	12,484	13,055	6,031	77 77	Н3	^	35,983	55,433	
atter		Amount n	(14)	533,489	_	1,529		257.5	10,920	17,768	18 762	11,523	15,298	84,612	15,641	88,236,	22 330	12,020	10,083 55,144 84,373	383,889	2 2 2 2	107,010	2 065	2,598	6,497	9,378	11,515	11,431	13,547	20,131	57,513	18,435	21,910	9,295	1,955	5,681	237,578	
Income tax	redits	Number of A	(13)	282,214		19,246	19,922	11.458	19,952	18,843	15 552	9,191	9,385	39,559	25,370	14,521	76 V	107	53,237 75,056 58,434	95,487	227 00%	*06. 77	10,597	15,860	17,678	17,310	15,228	11,260	10,802	12,984	28,492	6,081	77.77	83	ř-	35,957	55,431	
	income	Amount T	(12)	2,478,699	1	10,662	26,037	32.919	65,401	101.664	103 608	63,475	82,871	441,348	373,058	366,652	6.5 4.30	52,453	66,009 319,913 457,804	1,634,971	000 000 1	1,000,300	4,221	17,892	41,270	57,597	74,173	67,399	91,194	116,297	320,267	92,613	56.708	18,859	3.926	39,089	1,035,948	
	Taxable in	Number of A	(1D)	282,255	,	19,246	19,922	11.458	19,952	18,873	10,012	9,191	9,385	39.560	25,370	14,527	16.5	107	53,237 75,086 58,434	867*56	007 166	544,163	10,762	15,920	18,212	17,607	15,897	11,420	10,872	13,014	28,931	4,538 6,140	2,738	83	7	36,809		
	Number of exemptions other than		(10)	805,533	34,511	27.641	26,701	23.762	39,964	41.085	37 775	23,889	26,786	135,624	92,863	54,373		338	137,980	343,340		116,210	25,981	33,856	45,754	41,820	53,917	38,727	40,666	40,667	108,961 52,834	15,720	10,694	311	27	167,807	211,622	
	number of ex		(6)	835,791	36,579	28,618	29,528	25.493	42,939	42,882	36 008	24, 232	27,998	137,685	974,476	55,852 11,461	1000	386	148,282 170,648 166,689	350,172	240 572	007 / 100	28,192	35, 785	47,184	31,452	57,089	39,861	41,204	48,107	111,086	16,139	11,203	327	54	231,474	220,092	
	Wayne	Amount	(8)	2,452,371	5,585	1,926	5,671	14.759	34,506	72,492	30,046	56,187	84,596	530,220	474,168	402,231	23 700	6,824 1,978	21,487 197,082 425,616	1,808,188	-	e.	2,350	13,181	20,144	53,240	84,512 99,412	77,763	119,860	150,844	405,500	70,213	707'67 16 528	4,391	475	330,091	838,514	
nds and wives	Salaries and	Number of A	(7)	151,600	958	937	1,936	3,306	6,002	8,875	3,404	5,067	7,036	32,812	22,901	13,031	100	50	5.684 28.032 35,370	82,514	355 030	150,030	1,173	3,642	9,231	8,582	10,324	7,634	9,924	11,103	25.754	3,725	1,640	5.7	4	15,604	49.178	
returns of husbands	Adjusted gross income		(4)	2,891,408	-12,509	1,659	8,352	21.927	869.07	80,852	34,703 88 582	58,630	97,506	590,525	528,905	445, 408 445, 808	170,034	23,481	9,606 226,474 459,594	2,195,729	03/63/6		33,233	16,625	57,611	62,492 52,123	101,481	90.511	129,578	175,842	472,852 285,149	122,985	166,276	21,314	4,955	25,876 395,709	1,364,033	
Joint ret			(5)	161,081	1.955	953	2,176	6,043	6,257	9,507	3,082	5,105	7,210	34,090	23,687	13,957	24017	98 5 6	8,199 29,983 36,477		000	100,030	2,265	4,647	10,370	9,617	11,879	8,605	10,346	12,238	27,729	5,918	2,557	79	7	51,651		
	sage.	Amount	(7)	3,359,038	20,370	30,476	63,917	58.063	120,667	152,724	9/6 / 9/4	99,032	108,896	615,263	500,414	412,81h	500 70	24,423 7,350 2,019	220,429 522,110 hh3,40h	1,953,094	600	166,222,2	22,652	58,687	88,575	102,303	118,739	96,833	123,639	159,958	417,031	70,213	16.948	4,393	475	194,492	864,1486	
	Salaries and (grnss)	Number of A	(3)	319,525	27,480	21,547	19,100	11 295	19,196	18,714	9,649	8,867	8,913	38,035	24,185	13,580	1 200	#24 80 12	99,741		700 070	0£0°607	19,321	18,141	16,405	16.602	14,364	9,421	10,222	11,744	26,528	3,725	1,732	58	7	95,235	54,771	
	Adjusted gross		(2)	3,957,023	-2,429	37,388	74,751	69 570	131,366	169,168	416,69	105,927	127,145	686,534	566,027	516,868	10.022	32,023 9,163	236,914 577,012 725,811	2,417,288	000	2,954,143	32,540	56.131	103,328	117,120	141,582	120,513	136,145	188,088	493,401 294,322	237,516	178,946	22,360	4,955	181,323	1,422,013	
	Number of		(1)	346,824	39,242	24,969	21,252	12,569	20,203	20,028	10,035	9,248	9,385	39,587	25,400	14,568	- 253	112	114,663 77,466 58,569	95,526	0.00	304,370	32,958	20,143	18,809	17,938	15,641	11,465	10,873	13,014	28,931	6,166	5.738	83	7		56,083	
		אובה סו על וויקנים גרייי זון שו		Total	(Index 5) 000	\$1,000 under \$2,000	\$2,000 under \$3,000 \$3,000 under \$4,000 \$3,000 under \$6,000	24,000 unlast 33,000	\$5,000 under \$7,000	57,000 under 58,000	59,000 under \$10,000	\$10,000 under \$12,000	\$12,000 under \$14,000	\$15,000 under \$20,000	\$20,000 under \$25,000 .		200,000 11411 3100,000	\$10,000 under \$300,000 \$200,000 under \$10,000 \$1,000,000 under \$1,000,000 \$1,000,000 or more	Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000	\$15,000 or more			Under \$1,000		\$5,000 under \$6,000	\$5,000 under \$7,000 \$7,000 under \$8,000	\$8,000 under \$9,000	\$10,000 under \$11,000	under \$13,000 under \$14,000	\$14,000 under \$15,000	\$15,000 under \$20,000 \$20,000 under \$25,000	\$25,000 under \$30,000	\$50,000 under \$100,000	\$200,000 under \$500,000	\$1,000,000 or more	Returns 55,000 under \$10,000	Returns \$10,000 under \$15,000 Returns \$15,000 or more	Footnotes at end of table,

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States—Continued

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	ne tas	Amount	(16)	8,184,836	1,779	13,780 33,48h 65,236	82,155 117,161 160,843	165,153	172,675 242,400 250,187		1,476,545 1,206,090 751,027	1,023,306	458,474 220,082 60,577 55,057	114,280 083,315 1,289,0h4 b,098,175	600	3,151,234	5,413 15,286 25,637	55,494	62,757 77,569 75,817	80,669 116,134	150,203 135,145 155,295	624,875	23h,81 327,110 278,038	150,574	16,042	46,620 323,462 637,445	2,173,703
	Total ando	Number of returns	(15)	3,833,033	16,243	233.933 190,110 208,211	187,327	183,610	145,173 179,996 170,668	187,636	546,542 354,591 154,993	147,320	9,379 1,807 195 55	648,497 937,077 866,527 1,380,932	6 36 64 7 1	1,6/3,333	77.038 79.943 98.789	124,615	86,293 86,131 77,752	72,043	99,688 84,751 87,868	275,426	52,140 44,587 15,102	3,025	48	255,78b 457,069 433,730	526,768
	tax	Amount	(14)	8.176.138	14.684	33,486	82,098 117,161 160,843	165,039	172.675 242,400 250,187	296,618 327,061	1,476,489 1,205,090 750,988	1,023,055	45h,885 218,515 59,592 53,362	113.274 683,144 1.288,941 6,090,779	0.00	3,174,765	5,311 15,286 25,637	55,494	62,757 77,569 75,817	80,669	150,203 135,145 155,295	624,875 457,240	236,871 327,041 277,788	150,550	15,784	4n,234 323,462 637,445	2,172,623
	Income tax after credit	Number of returns	(13)	3,832,850	250,062	190,110	187,321	183,603	145,173 179,996 170,668	183,054	845,541 364,591 164,992	147,310	9,359 1,804 192 55	648,365 937,064 866,524 1,380,897		1,6/3,332	77,034	124,615	86.293 86.131 77.752	72,043	99,688	275,426	52,140 44,587 15,102	3,025	13	255,766 457,069 433,730	526,767
	Income	Amount	(12)	36,876,782	103,093	221,443	515,583 695,708 935,472	949,476	956,333 1,329,081 1,381,244	1,596,875	7,655,516 5,858,179 3,375,808	4,112,736	1,031,912 418,687 100,570 82,616	738,490 3,999,408 7,024,41b 25,114,470		14,983,475	37,605 102,657 170,870	340,440	370,789 445,116 440,097	465,946	817,864 747,507 842,107	3,282,419	1,294,291	346,176	25,982 13,796	311,133 1,911,813 3,529,568	9,230,963
	Taxable inc	Number of returns	(11)	3,847,943	250,062	188,787	193,595	185,643	145,569 181,805 170,884	183,243	648,499 354,524 164,999	040,741	9,375 1,805 193 55	647,343 948,135 869,315 1,383,150	6	1,683,548	79,320 80,314 100,528	125,274	86,620 86,502 77,934	73,380	99,763 84,754 88,082	275,426	52,149 44,590 15,123	3,025	13	260,162 461,043 435,542	526,801
	Number of exemptions		(10)	11,070,381	361,552	385,051 \$	352,086 409,454	381,760	353,755 461,009 491,283	585,524	2,157,115 1,252,338 568,907	542,937	32,757 6,214 621 162	1,885,429 1,980,764 2,471,009 4,733,179		5,064,295	248,281 167,953 153,361 117,071 211,833	238,983	201.942	222,943	274,512 256,172 305,529	974,871	167,205 163,893 58,069	11,140	143	898,499 993,498 1,310,830	1,861,458
_		exemptions o	(6)	11,635,258	386,927	431,694 427,610 427,296	387,416 454,793	424,372	377,287 482,249 506,231	592,923	2,206,142 1,264,618 577,979	556.221	35,899 7,006 731 197	2,083,267 2,174,010 2,545,861 4,831,120		5,336,613	254,078 174,110 181,698 139,950 240,255	290,646	216,248 196,385 235,573	228,797	276,009 266,644 312,238	992,592	170,539	11,739	166	940,102 1,108,676 1,344,589	1,893,246
	wages	Amount	(8)	35,004,627	63,880	54,256 152,148 148,741	182,226 206,453 206,453	434,580	764.917 962.927 1.354,999	1,509,428	9,048,706 6,882,060 3,629,253	3,958,218	556,264 172,815 23,542 5,001	426,446 1.864,331 5,812,597 25,901,251		14,751,063	5,640 16,020 21,750 170,081	158,195	250,089 344,592 455,152	472,230	793,005	4,001,093	1,112,822 982,675 987,327	136,006	5,844	255,730 1,363,115 3,914,853	9,217,356
husbands and wives	Salaries and (gross)	Number of returns	(7)	2,109,495	12,819	25,234 37,656 38,472	34,676	53.034	77,769 89,220 112,875	121,792	539.267 330,084 143,211	125,548	6,756 1,298 136 33	119,055 258,494 551,126 1,180,320		1,032,244	3,748 3,641 10,031 6,725 34,493	32,315	34,003 41,556 50 288	45,680	66,213 69,766 69,677	240,937	47,224	2,181	. e	63,678 190,036 318,483	400,047
w }	Adjusted gross	income less deficit	(9)	41,382,474	-217,771	97,369 183,650 261,046	281,902 358,890 572,522	547,683	864,168 1,088,149 1,483,664	1,737,179	9,730,717 7,600,008 4,150,325	5,106,065	1,089,264 456,043 111,833 82,693	345,964 2,509,359 7,400,450 31,126,702		17,676,531	-50,808 10,133 47,308 50,422 200,133	209,762	302,657	507.726	828, 141 1,016,029	4,398,308	1,343,880	365,408	25,550	257,187	11.600.549
Joint re	4	returns	(5)	2,335,247	670	36,593	51,609	79,097	82,482 94,357 119,147	128,154	559,563 342,273 152,155	140,114	8,353 1,649 170 44	183,675 327,196 577,486 1,246,890		1.137,514	15,890 7,489 18,418 14,176 45,011	38,903	39,851 44,006 54,282	690,84	75,349	253,724	50,103 42,315	2,787	38	100,984 213,690 331,078	
		Amount	(4)	46,566,264	230,735	594,131 632,086 830,477	874,829	1,283,340	1,330,772 1,892,647 1,923,261	2,316,871	10,252,514 7,158,028 3,815,712	4.076.772	597,227 179,219 24,420 5,738	2,701,575 5,973,612 10,040,220 27,850,856		19,007,029	135, 912 182, 376 215, 304 267, 581 424, 131	596,212	584,671	738.975	1,193,485	4,301,057	1,126,529	146,325	6,636	1,225,303 2,984,621 5,988,317	9,708,790
	Salaries and wages (gross)	Number of returns	(3)	4,152,428	272,458	180,709	162,680	154.842	133,748 174,386 159,682	175,312	618,241 345,495 151,782	130,280	7,333 1,383 147 39	1,187,918 847,987 825,842 1,290,581		1,890,773	169, 369 126, 182 90, 672 79, 131 92, 459	114,811	80,702	70,720	78,507	259,451	48,169	2,324	42	557,813 426,438 418,315	488,207
	Adjusted	less deficit	(2)	55,336,515	-133,719	761,772 800,068 1,032,465	1,093,766	1,571,886	1,531,912 2,095,047 2,127,374	2,482,779	11,248,591 8,090,488 4,507,591	5,406,352	1,231,915 502,441 129,958 107,381	2,935,405 7,167,889 10,964,297 34,268,924		22,676,258	27,599 206,521 290,143 321,085 506,270	735,562	676,644 733,617 745,521	775,484	1,244,619	4,779,240	1,399,470	397,056	31,790 18,906	1,351,617 3,450,561 5,462,435	12,411,643
		returns	e e	4.607.394	313,920	305,386 225,209 227,700	198,767 202,019	186,576	145.920 181.806 170.963	183,243	354,524	148,578	9,395 1,810 196 56	1,382,097 970,957 869,748 1,384,582		2,078,103	182,445 137,492 113,237 92,787	135,077	89,201	73,537	99,763 84,967 88.082	276,369	52,144	3.025	48	674,702 474,702 435,912	
The state of the s		Size of adjusted gross income		Total	Under \$1,000	\$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	\$5,000 under \$6,000 \$6,000 under \$7,000	\$8,000 under \$9,000	\$10,000 under \$11,000	\$13,000 under \$14,000	\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000	\$30,000 under \$50,000 \$50,000 \$50,000 under \$100.000	\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	Returns under 55,000 Returns 55,000 under 510,000 Returns 510,000 under 515,000 Returns 515,000 or more	Indiana	Total	Hinder 31,000 under 32,000 31,000 under 33,000 32,000 under 34,000 33,000 under 54,000	\$5,000 under \$6,000	\$3,000 under \$8,000	\$10,000 under \$11,000 \$11,000 under \$12,000	\$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	\$15,000 under \$20,000 \$20,000 under \$25,000	\$25,000 under \$30,000	\$100,000 under \$200,000 \$200,000 under \$500,000	\$500,000 under \$1,000,000	Returns under \$5,000 Returns 55,000 under \$10,000 Returns \$10,000 under \$15,000	Returns \$15,000 or more

Table 5.5 —All Returns: Adjusted Grass Income, Salories and Wages, Exemptions, Taxable Incame, and Incame Tax, by Size of Adjusted Gross Income and States —Continued

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me tax		Amount	(91)	1,518,980	3,389	13,533	23,408 31,816 42,492 43,622	\$1,359 49,249 66,162 57,796	73,102	204,040 110,856 225,459 179,003	25,424	7,050	25,29- 163,433 297,668 1,132,582	1,313,9*1	2,511 7,308 17,159	14, 563 18,453 35,904 28,093 34,518	42,797 37,135 61,103 42,74 52,129	225,972 138,950 104,375 160,370 162,540	70,725 29,151 11,554 9,529	27,239 132,530 235,928 918,176
Total income		Number of returns	(15)	H54,818	\$0.524	691.95	39,017 42,947 48,854 44,560	46,040 39,570 48,647 37,907	42,602	25,537	211	21	141.275 225.782 214,866 277,893	104,741	36,963	38,675 32,879 53,363 34,079 36,623	39,576 29,954 45,643 27,368 30,859	104,594 43,408 24,911 22,710 8,921	1,534 248 35 9	128,7-2 195,819 173,400 206,990
tax	redits	Amount	(14)	1,618,457	3,375	13,533	23,408 31,816 42,495	51,359 49,249 66,162 57,796	73,102	204,040	19,654	7,068	25,283 183,433 297,668 1,132,073	1,312,304	2,666	14,663 18,453 36,904 28,093 34,518	42,797 37,135 61,100 42,764 52,129	226,966 138,839 108,294 160,347 162,272	10,258 28,962 11,223 9,459	2'.134 132,630 235,925 916,619
9	afrer r	Number of returns	(13)	859,806	50,516	691,94	14,017 42,947 48,854 44,550	46,040 39,670 48,647 37,907	42,602	64,874 25,537 1,919 10,435	1.471	21	141,265 225,782 214,866 277,843	704,743	40,224	38,675 32,879 53,363 34,079 36,623	39,576 29,954 45,643 27,368 30,859	104,593 43,907 24,911 22,770 8,915	1,523 248 34 8	128,755 195,619 173,400 206,969
ncome		Amount	(12)	7,874,527	24,692	87,240	159,016 150,101 199,898 251,055 256,234	299,531 289,836 372,867 328,723	413,115	1,041,930 526,282 915,867 561,318	161,238	11,749	168,911 996,900 1,704,072 5,004,643	6,209,406	19,799 49,359 112,556	95,117 120,236 221,505 165,861 206,804	247,836 219,634 355,635 239,516 289,072	1,215,100 700,123 524,802 673,914 497,208	1h6,015 55,900 19,503 13,911	181,714 809,524 1,351,693 3,866,477
Taxable income		Number of returns	(11)	877,222	52,365	48,717	41,748 46,644 49,509 45,092	46,717 40,600 49,014 37,981	43,436	25,548 31,9 1 10,435	1,471	21	145,381 234,877 217,148 278,815	716,033	43,060	39,315 34,593 53,660 34,208 36,963	39,576 30,716 45,644 27,667 30,861	104,772 43,910 25,341 22,776 8,935	1,534 248 34 8	135,272 198,739 174,464 207,558
3	Number of	age or	(10)	2,694,492	136,022 100,619 110,561 80,330	109,869	104,635 104,635 109,517 113,430	139,850 117,266 160,096	143,813	230,741 91,904 11,004 38,350	4,951	20	\$37,401 520,345 680,997 955,749	2,167,802	98,977 91,281 97,879 68,818	93,705 70,672 117,545 92,600 86,621	116,525 88,106 143,684 88,858 97,738	370,761 152,128 84,497 76,568 31,592	5,070 791 89 22	440,229 461,144 534,911 731,518
	Total	exemptions	(6)	2,906,445	147,090 116,679 136,120 103,886	131,822	99,832 119,471 121,979 123,558	143,046 118,759 164,087	151,107	234,487	5.421	9 6	635,597 544,994 699,808 986,046	2,313,911	115,477 98,873 118,266- 80,986 94,623	106,604 76,706 127,422 94,499 92,899	120,406 92,778 146,506 91,142 100,773	380,266 166,822 87,749 80,748	5,688 890 110 29	508,225 498,130 551,605
	and wages	Amount	(8)	6,713,134	21,476 5,333 24,435	21,735	90,083 90,083 101,751 217,943 227,249	279,385 273,908 411,709 432,814	1 867 603	1,004,900 428,074 440,989 212,465	64,809	2,081	95,112 697,901 1,864,907 4,055,215	5,739,746	12,052 20,451 18,335 35,629	93,377 85,425 134,148 142,686 201,848	293,982 182,465 501,992 296,080 397,868	1,446,752 735,592 455,896 372,331 216,760	63,755 18,676 3,396 290	86,477 657,483 1,672,387
husbands and wives	Salaries and (gross)	Number of returns	(7)	509,024	7,830 2,554 7,805 7,095	9.231	11,002 15,504 16,983 26,171 25,610	28,321 27,479 33,631 33,405	34,553	52,203 20,569 19,276 6,203	1,044	18	34,515 95,870 157,389 221,250	426,014	3,907 7,770 7,081 9,160	17,042 12,336 18,542 16,457 23,240	29,444 18,013 40,643 23,122 27,522	92,208 37,574 20,174 14,899 5,522	1,040 193 21 4	27,918 87,517 138,844
	Adjusted	income less deficit	(9)	9,517,153	-74,610 15,295 32,042 58,095	76,871	25,631 122,389 175,764 258,100 276,305	352,130 367,517 455,897 474,424	543,227	1,357,396 669,821 1,080,730 633,287	168,649	13,358	107,693 928,409 2,193,194 6,287,856	7,638,991	-77,050 8,918 26,649 34,876 62,129	116,418 108,554 178,822 158,348 237,380	323,538 254,582 538,239 325,973 426,021	1,696,239 927,498 670,9 \$ 4 807,158 547,863	179,903 60,815 17,084 8,079	55,522 799,522 1,868,353
Joint	Number of	returns	(5)	628,150	16,933 10,163 12,892 16,692	12,853	18,876 23,317 30,648 28,850	33,510 32,147 36,552 35,179	37,350	24,633 28,752 9,835	1,335	20	73.533 118,700 174,738 261,179	503,965	12,456 6,473 10,668 10,102 13,594	21,291 16,561 23,438 18,192 25,054	31,015 22,156 42,954 24,079 29,436	98.016 41,791 24,329 21,937 H.271	1,397 222 27 27	53,793
und wages	(8)	Amount	(4)	8,510,053	66,636 90,658 152,766 141,391	165,855	217,784 217,784 248,133 353,424 343,469	399,075 355,715 533,803 448,702	528,692	1,046,564 434,288 494,431 215,600	14,789	2,239	617,306 1,381,230 2,265,987 4,245,378	7,218,042	48,293 95,604 117,164 132,058 205,379	190,938 184,686 313,956 273,584 285,446	575, 44h 25h, 024 510, 614 343,927 403,050	1,538,655 763,628 473,528 373,844 228,396	67,584 19,610 3,874 304	598,498
Salaries and wages	(gross)	Number of returns	(3)	918,647	78,535 63,197 63,527 39,915	46.080	43,006 36,481 39,529 42,476 38,427	40,278 34,907 44,852 35,515	39,294	21,117 20,979 5,405	1,101	1.9	291,254 199,921 147,72 232,626	771,150	59,541 65,372 52,850 40,079	34,614 Z8,059 44,191 31,795	37,792 25,228 41,988 26,729 28,196	97,929 39,295 20,540 14,980 5,869	1,104 212 25 25 6	264,578 171,685 159,933
Adjusted	gross	less	(2)	611,999,119	-40,849 1118,532 204,470 197,872	262,982	285,223 285,505 356,228 433,024 428,933	503,968 457,085 610,615	630,976	1,435,221 695,476 1,195,562	187,233	14,110	1,815,913 2,715,252 6,724,948	4,542,849	-60,395 106,025 167,877 163,915 258,130	234,505 227,437 403,613 294,994 349,103	414,929 355,576 571,537 374,910 445,638	1,812,831 983,554 697,814 839,343 591,937	200,782 h7,649 22,289 17,256	1,510,252 2,163,540
	Number of returns		(1)	1,115,781	96,397 80,538 82,299 56,441	58,846	56, 287 43, 947 47, 471 51,090 45,094	48,060	43,436	65.027 25.567 32.006 10.435		21	374,521 243,889 218,491 278,880	908,598	77,058 74,003 07,108 47,334 56,687	42,755 35,077 53,806 34,262 36,963	39,789 30,929 45,644 27,586 30,861	104,773 44,277 25,341 22,793 8,960	1,539 249 35	322,850 202,863 174,909
	gross income												15,400							15,000
	Size of adjusted gross income		пост	Total	Under \$1,000. \$1,000 under \$2,000. \$2,000 under \$3,000. \$3,000 under \$4,000.	\$4,000 under \$5,000	\$5,000 under \$5,000. \$7,000 under \$7,000. \$7,000 under \$8,000. \$8,000 under \$8,000. \$9,000 under \$9,000.	\$10,000 under \$11,000 \$11,000 wnder \$12,000 \$12,000 under \$13,000 \$13,000 under \$13,000	4,000 under \$15,000.	\$20,000 inder \$20,000. \$25,000 inder \$30,000. \$30,000 inder \$30,000. \$50,000 inder \$50,000.	\$100,000 and r \$200,000 \$200,000 and r \$500,000	\$500,000 ander 31,000,000 \$1,000,000 or mere	Returns under '5,000 Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000 Returns \$15,000 or more	Kansas Tatal	S1,000 under \$2,000 \$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000 \$4,000 under \$5,000	\$5,000 under \$5,000 \$5,000 under \$7,000 \$7,000 under \$9,000 \$9,000 under \$9,000	\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 .	\$15,000 under \$20,000 \$20,000 under \$25,000 \$25,000 under \$30,000 \$30,000 under \$50,000 \$50,000 under \$100,000	\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	Returns under \$5,000

Table 5.5 —All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Incame and States—Continued

[All figures are extimates based on samples--money amounts are in thousands of dollars]

				Individual Returns/1974 • Sta												tate and Regional Data																												
	ne tax	Amount	(10)	1,540,548	(+)	2,529	8,935	18,969	25,316	44,558	30,701	51,216	49,433	65,037	54,574	278,686	86,437	122,906	82,487	40,080	45,756	30,528	198,086	1,031,882		1,696,649	(+)	2,330	11,917	29,203	37,940	44,072	2000	67,844	52,806	86,779	175,069	108,226	187,724	109,871	61,018 17,002 18,616	33,555	197,700 312,341 1,153,052	
	Total income	Number of returns	(15)	897,967	(*)	37,754	50,588	69,60	56,411	71,450	51,137	611,119	43,888	42,657	29,483	131,688	19,745	16,843	1.676	445	5.6	158,005	305,747	227, 565		987,281	*	49,280	71.770	67,733	68,244	61,999	060'16	57,949	41,776	51,891	128,832	23, 167	26,730	2,304	481 52 16	187 767	310,008 244,169 245,357	
Income tax	ax its	Amount	(14)	1,539,888	1	2,529	8,895	18,969	25,316	49,558	30,701	51,216	49,433	59,742	54,574	160,801	86,437	122,906	82,384	59,860	65,421	30,393	198,086	1,031,357		1,694,037	1	2,330	11,917	29.203	37,940	44,072	45,656	67,844	52,806	86,779	277,789	108,226	187,344	109,553	60,514 16,751 18,145	33 248	197,700 197,700 312,245 1,150,822	
	Income tax after credits	Number of returns	(13)	1967.68	,	37,754	50,583	649,64	66,411	71,450	42.282	47,119	43,888	42,657	29,983	131,688	19,745	16,843	1 675	545	2 9 9 9	157,986	305,797	227,664		987,236		49,280	66,678	67.733	68,244	61,999	01,091	57.949	35.805	51.891	128,832	23,367	26,718	2,304	480 51 16	187 798	310,008 244,156 245,334	
mber of	income	Amount	(12)	7,041,329	,	18,469	62,608	123,829	159,386	296,695	188,220	297,334	282,304	358,474	296,812	1,493,259	401,237	488,392	190 878	117,505	44,772	204,906	1,199,264	4,055,422		7,756,397	,	16,537	193 243	180 086	234,349	269,414	267,310	378,365	293,056	400,004	1,465,073	487,276	577,605	260,965	115,065 27,619 27,234	010	1,195,789	
	Taxable in	Number of returns	(11)	904,817	,	39,458	52,287	70,908	66,538	71,598	42,282	47.119	43,888	43,068	30,110	131,837	19,745	16,847	1 6.75	445	70 S.6	162,653	307,479	227,841		992, 331)	49,428	66,973	A 359	70.527	62,417	51,696	57,949	42,066	51,891	129,010	23,367	26,721	2,304	481 51 16	000	313,335 244,638 245,535	
	Number of exemptions		(10)	2,962,702	150,697	139,427	109.224	197,443	170,285	186,698	132,152	132 217	152,768	135,666	84,216	454,720	163,213	59,742	9 4	1,444	245	749.504	792,503	779,204		3,384,333	125,235	117,776	194,482	176 669	170,055	228,537	164,313	204,821	168,494	182,473	458,017	87,205	38,012	8,794	1,498 161 38		891,098 880,820 879,000	
	Total Namer of ca		(6)	3,091,400	168,560	150.410	115,896	213,328	187,112	196,930	133,838	133 762	156,587	136,940	84,644	460,774	68,554	12,537	0.0.72	1,563	257	811.083	833,559	747,070		3,481,067	125,734	131,426	202,970	175 265	172,704	154,418	165,635	183,986	170,159	184,535	465,371	90,663	111,161	9,214	1,703		764, 147 911, 449 902, 273 903, 198	
of husbands and wives	wakes n	Amount	(8)	7,250,861	11,702	17,732	34,867	127,666	148,341	258,276	259,314	355 538	365,933	410,776	347,972	1,943,795	389.842	316,636	20, 20,	29,480	6,433	238 023	1,194,634	3,841,177		8.229,939	9,212	14,326	81,888	110 500	218,634	250,338	317.381	451,894	398,736	599,448	1,823,418	918,954	674,360	88,712	22,420 4,233		2.19, 304 1,318,934 2,383,711 4,307,987	
	Salaries and (gross)	Number of A	(7)	602,761	9.159	10,233	17,114	28,265	27,419	35,299	30,848	36,701	32,257	34,038	24,087	119,170	17.006	12,729	21416	34.5	6.3	78 296	161,115	200,287		641,040	1,571	10,023	25,214	676 00	34,546	32,737	34,312	42,971	30,864	42,171	110,479	22,777	21,368	1,509	313		67,103 173,053 190,706 210,178	
	Majusted		(9)	8.899,931	-29,318	30,199	59,110	156,650	212,507	310.968	278,805	352,327	395,331	540,903	373,611	2,112,802	1,024,339	554,711	610,114	201,316 116,592	95,466	2K1 123	1,370,949	5,128,521		9.794,404	-67,505	23,652	966,06	119,623	235,217	259,097	343,472	481,299	416,123	621,427	1,966,617	1,075,065	963,005	267.242	113,883		194,110 1,427,588 2,476,625 5,696,082	
loint ret		5 2	(5)	n87,879	25.148	18,323	23,399	34,586	38,302	41.273	32,401	30,040	34,422	35,437				15,132		397	51	119 776	183,487	170,800 213,815		700,509	10,100	16,656	27,287	45,869	35,904	34,687	36,367	45,833	33,133	42,988	115,555	23.367	26,253	2.062	412	:	91,247 184,199 199,151 225,912	
	wages	mount	(4)	9.248,518	50.588	105,355	154,985	336,293	317,184	458,303	326,720	441,034	462,343	493,216	411,889	2,047,684	398 596	345,155	266.373	30.534	6,461	835 783	2,040,620	2,354,093		10,620,786	58,067	97,082	297,832	311,047	431,963	500,982	454,780	570,180	547,081	717,761	1,976.854	963,806	678,445	94.887	23,522		933,977 2,236,211 2,924,016 4,526,583	
	Salaries and (gross)	Number of returns	(3)	1.025.881	73 140	70,417	50,321	76,154	58,715	71,401	967.07	46.141	40,640	40,829	29,213	125,777	196,64	13,409	0,670	37.7	99	950 050	287,054	196,956		1,164,690	95,480	69,528	87,298	73,342	66,951	58,543	49.057	54,125	43,129	50,681	120,773	49,058	21,518	1.635	, % 4 =	:	396, 225 309, 395 235, 961 223, 109	
		less Nu deficit	(2)	11.270.080	5 020	127,165	180,580	380,973	395,413	561 687	364, 734	260'/54	502,733	537,213	438,747	2,228,033	1,088,506	621,710	516,026	218,242	103,720		2,306,194	2,545,591		12,578,191	-24,995	112,529	334,045	356, 332	461,591	452,587	488,323	599,003	569,244	751,362	2,198,536	1,172,580	979,561	297 306	133,814	2	960,417 2,373,191 3,074,476 5,170,105	_
		Number of returns	9	1.161.929		87,559	72,491	85,267	71,807	74,846	42,557	150,25	43,913	43,068	30,259	131,856	19,430	16,901	1,736	1,678	70	100 007	316,702	207,018		1,255,677	105,236	79,189	97,328	78,368	70,890	65,059	51,730	56,991	45,398	51,891	129,010	23,367	26,733	2 304	482 53	•	437, 166 324, 699 248, 213 245, 599	
		Size of adjusted gross in ome		.t.uckv	:	2,000	3,000	\$5,000 under \$5,000		\$6,000 under \$7,000		\$9,000 under \$10,000	\$10,000 under \$11,000 \$11,000 under \$12,000	\$12,000 under \$13,000	\$13,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$25,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000 \$200,000 under \$500,000	\$500,000 under \$1,000,000 \$1,000,000 or more		Returns \$5,000 under \$10,000	Returns \$10,000 under \$15,000 Returns \$15,000 or more	Louisiana	Total	Under \$1,000	\$1,000 under \$2,000	\$3,000 under \$4,000	\$4,000 under \$5,000	\$5,000 under \$7,000	\$7,000 under \$8,000	\$9,000 under \$10,000	\$10,000 under \$11,000	\$12,000 under \$13,000	\$13,000 under \$14,000	\$15,000 under \$20,000	\$20,000 under \$25,000	\$30,000 under \$50,000 \$50,000 under \$100,000	\$100 000 ander \$200 000	\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000 under \$1,000,000		Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000	Although the second second

Toble 5.5 — All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Incame Tax, by Size of Adjusted Gross Income and States—Continued

	; - -				loint re	eturns of hush	hands and wive	80		 						
	Number of	Adjusted	salaries and	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		Adjusted gross	saliries and was		Total number of	Number of exemptions of	Taxable 10	1 n c one	Income tax	tax	Total incum	Dr tax
Size of adjuster aress in ord	teturus.	less deficit	Number of returns	Amount	returns	less h	Number of returns	Amount		age or blindness	Number of returns	Amount	Number of returns	Amount	number of returns	Amoun
	413	.21	(3)	(7)	(5)		(7)	183	(6)	(0.0)	an	(12)	(13)		1551	1771
Naine		3 632 615	377.108	2.971.129	224,625	2.72h.373	203,434	2,225,610	1,0,9,0,1	1,015,364	322,883	2.165,237	321.241	434,558	321,250	3
Total		ń	30,305	22,868	3,981	-7,719	2,389	4.601	46,507	44,547	7.	T 1		+ 1	-	
\$1,000 under \$2,000 \$2,000 under \$3,000 \$3,000 under \$4,000	31,712 31,712 26,417	40,794	27.524 27.098 23.098	67,392 67,392 16,068	5,448	20,565 18,218 62,473	6,675	16,263	53,827 41,453 64,850	44,748 38,352 58,368	19,494	10.037	19,434 21,770 24,744	1,440	14,434 21,770 24,744	
\$4,000 ander \$4,000 \$5,000 ander \$4,000	24,859		23,623	125,558	12,100	67,635	10.311	55,877	110,800	55,164	23,117	,5,053	23,072	10,331	23,072	
\$7,000 under 4,000 \$8,000 under 1,54,000 9,000 under 1,54,000	20,211	127,370	15,024	151,751	11,525 11,150 15,190	h7,495 120,300 142,435	12,629	72,412 107,373 131,910	50,187 n1,992 71,962	44,028 44,786 44,593	16,773 20,211 24,014	64,051 90,977 133,824	16,743 20,137 23,488	10,467 15,257 23,423	20,13 20,13 23,488	
	14.1.1			186,775	14.244	148,459 159,845	13,754	134,516,	86,375 52,472	54,415 50,324 55,895	19,146	113,957	19,146.	16,451	19,144	-1 -1
\$12,000 and r 15,034 \$13,000 and r 15,000 \$14,000 and r 15,000	11,11		14,342	172,324	12,204	14,257	11,742	147,182	9077.79	0000	15,003	125,337	14,925	22,713	12.5	1 4 4
\$20,000 order _00,000 \$20,000 reder _00,000 \$25,000 order _00,000	7 1		12. 12. 12. 12. 14.0. 4	441,433	34,104 11,723 4,138	111, 500	30,147	209,251	110,932 45,633 10,663	113,47,44,434,14,034,14,	34,320	40,114 148,094 44,642	45 24 24 4 24 24 24 4 25 24 24	2 04 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	7 E 7 E 7 E 7 E 7 E 7 E 7 E 7 E 7 E 7 E	7 - 7
\$30,000 -sdrsd.,000 \$5 0,00 0 under \$100,000	2,2%		1,525	14,142	2,043	138,114	1,441	61,524	712.18	N.061	2,783	124,328.	2,283	43,384	2,284	-7
\$100,000 gader 200,000 \$200,000 and re att as 1 \$1,000,000 et r.	-7 7 M	\$24 \$17 \$17 \$10 \$17 \$10 \$17 \$10 \$17 \$10 \$17 \$10 \$10 \$10 \$10 \$10 \$10 \$10 \$10 \$10 \$10	7 1 1	15,121	301	38,333	233	14.500	1,255	7 · 7 · 7 · 1	32,	3,877	324	11,242	,D T T	
Returns suder cithti Returns 55 dibb odes 10 juna Gerarus (10 jubb refer 1 july 1 cent (15 jubb et er	157,903	401,194 901,194 99r,889 1,487,00	1145,912 110,899 75,857	314, 5417 186, 9407 902, 930 914, 5439	11.0 12.11 13.00 10.00 1	44, 54, 511,531 - 81,445 1,254,145	27,343 61,241 74,500 49,600	446,153 769,367 923,743	129, 150 27 , 295 204, 445	21,199 311,411 7 7 7 201,323	0,001	32,242 497,007 595,004 1,020,374	4,044	74, 147 74, 149 104, 41 24,1,0++	114 25 114 25 120 25 14,123	er 5.1
					-			200	100	0.005 2000	1 300 308	13 250 593	1 436.271	2 2 2	1	-
Logical States	48 44			51,443	11,253	26,364	10	070,004,00	1.155,545	129,563						
	106,77 67,75 70,625	1:-1, "4; 250, 929 247, 461		150,442	7,424 4,484 21,641	10,583 J 21,544 75,304	5,701	11,511	151,459	125,687	\$80,369 \$8,817	58,858	54,251	192		
	81. 414 12. 108			314,477	26,172	147,144	18,044	95,273	133,511	134,282	14,565	147,348	5h, 904			
	48 5 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	\$17,964 579,925 22,34-	64.188 11.400 42.543	415,700 vox,204 vx2,424 vx1 528	20,842 2,368 284,48 344,7	138,823	17,201 26,144 31,012 25,723	101, 101 171,040 171,040 171,040 171,040	164, 14 164, 14 204,846 171,247	133,007	94,453	346,187 315,457 912,601	1,335	41,700		
10,000 and 1-11,000 11,000 and 1-12,000	42,009			606,440 462,631	676'07	124,766	24.146	284,774	163,146	155,184	42,002	322,800	11,445	17. (1		
\$12,000 mebr 12,000, \$14,000 mebr 14,000, [4,000 mebr 15,000,	045,17 075,17 084,07	*33,45°		544, 952 -04,132 558,827	40,40%	465,546 445,546	34,405 38,402	523,933	191, E2 212, 314 179, 238	205,650	53,304	502,403	11,464	500 A		
	1.1, 480 1.1, 480 452, 1	mr		5,002,440 1,419,480 2,438,444	187,698	1,248,211 1,14,10h 1,13,317 2,743,046	175,332 14,340 70,554 88,484	1,175,428 2,-62,119 1,362,991	507,143 507,865 208,802 247,580	74%,63% 44%,40% 203,384 24%,05%	153.971	1,047,110 1,047,110 1,450,535	1133,11	7 = 1 7 = 1 1 = 1 7 = 1	1 7 3 7 1	* 1
a (100 mber 190 mb)	300			577,610	14,479	1101,101	12,045	152,200	10.089	967.6	15,562	-49,219	23,524			
THU, AND THEFT THE CONTROL OF THE CO	7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	13., R74 24, 445 16,041	25. 26. 26.	006.2	113 E	26,004	313	4.175 2.760 400	1,715	1,538 145 185	~ ~ ~ oo	10,289	7 7	777		
	4F0,593 185,73 24F,97	2,92n,9PG 3,703,0°0 12,9-3,242	404,557 41,474 240,370 500,415	3,4 80,962	58, 687 148, 855 182, 200 475, 590	1,082,296 1,082,296 1,57,694	42,443 118,181 175,000 175,000	104,098 860,562 2,11,5621 10,356,618	455,336 455,336 51,705,081	1,765,437	218,555 382,074 297,445	206,50% 1,699,300 2,171, -4	213,540	7 7 E	151.151 151.152	
		_		7	4		-	7	1		4		4			

Toble 5.5 — All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States—Continued

[All figures are estimates based on samples - money amounts are in thousands of $d \cdot d \cdot d \cdot d \cdot d$

										Ind	livic	lual F	leti	ırns/	1974 •	Sta	te a	nd (Reg	gional Da	ıta						
e tax	Amount	(16)	3,514,459	8,575	17,259	40,207	73,408 61,088 73,928	138,632	128,417	153,151	684,500	295,214 395,481 355,943	154,422	65,170 12,955 5,335	67,191 387,342 644,319 2,415,609	5,725,544	329	30,555	069*67	65,906 78,566 95,487 117,360	149,803	154,320 265,647 213,387	1,059,463	559,818 750,132 492,355	250,212 115,594 34,079 38,914	87,545 529,392 954,523	4,154,038
Total income	Number of returns	(15)	1,935,450	134,234	98,797	92,963	84,590	129, 362	105,875	95,670 75,387	307,074	58,421	3,542	512 50 11	355,594 525,696 455,818 597,342	2,886,169	7	115,431	160,400	151,917 126,381 134,644 139,146	130,265	109,550 180,249 128,530	487,350 200,028	129,417	5,315 991 115 37	729,389	1,025,970
tax dits	Amount	(14)	3,513,421	8,463		40,207	73,928	138,632	128,285	153,151	984,500	245,214 395,423 355,876	156,312	12,770	67,079 387,342 644,188 2,414,813	5,723,191	1 :	30,555	069.67	65,906 78,566 95,463 117,360	149,803	154,320 256,647 213,387	1,059,463	559,745 750,128 441 959	249,840 115,087 33,880 38,562	87,192	4,152,125
Income tax after credits	Number of returns	(13)	1,935,412	134,215	98,797	92,963	133,240 84,690 85,441	129,362	105,850	95,670	307,074	58,421 20,749	3,540	612 48 11	355,575 525,696 456,803 597,338	2,886,097	1	115,425	100,400	151,917 126,381 134,640 139,146 177,301	130,265	109, 560 180, 249 128, 530	487,350	129,414	5,314 986 115	442,034	1,025,957
тьсете	Amount	(12)	16,439,058	50,338	120,227	255,915	358,156	775,135	720,779	5 C. 1 C.	3,546,552	1,332,728	357,056	126,142 21,548 8,785	449,930 2,257,819 3,545,454 10,185,854	20, 638, 433		204,812	315,033	406,638 470,015 560,188 582,767 987,298	830,372	849,007 1,478,270 1,172,330	5,544,229	2,559,734 3,001,548 1,455,934	576,793 222,551 57,267 59,628	3,100,900	17,659,160
Taxable	Number of returns	an	1,946,662	136,498	103,352	95,291	84,404	129,386	105,860	45,827	307,074	58,499	3,540	612 49 11	362,637 529,022 457,424 597,574	2,892,894	1	117,091	160,731	152,360 126,925 135,011 141,239	130,265	109,991	487,402	129,601	5,314 986 115	732,985	1,026,248
Number of exemptions other than	L	(10)	5,545,119	201,325	170,220	173,744	193,928	302,909	320,844	280,889	994,939	225,281 222,281 222,281 79,483	13,043	1,920 158 29	1,007,293 1,165,690 1,339,184 2,032,952	8,455,887	325, 748	202,048	315,703	302,667 226,397 299,135 388,634 470,817	355,445	310,452	1,743,907	499,075	19,901 3,152 362 103	1,366,695	3,742,193
Total	of ons	(6)	5,842,126	204,715	207,004	191,790	209,494	322,475	331,115	293,774	1,020,840	232,416 231,616 84 878	14,410	2,229	1,117,86n 1,255,965 1,373,687 2,094,608	4,291,504	335,809	218,704	350,022	342,359 245,813 325,533 405,424 490,249	351,297	312,093 632,533 458,540	1,769,815	504,335	21,4eh 3,502 413	1,489,689	3,793,078
Wives d wages	Amount	(8)	16,850,094	34,957	59,417	174,340	274,264 274,264 267,962	567,213	516,371 873,424	919,2h0 442,732	4,295,616	1,522,444	194,129	51,874 h,044 2,200	205,941 1,488,0n2 (,441,3-1	28,393,912	32,041	30,584	141 570	206,404 201,115 283,116 491,888 876,876	712,457	1,829,433	7,023,508	3,104,110	363,750 117,242 18,817	320,499	20,097,472
Salaries and	Number of returns	(7)	1,110,410	13,319	17,478	33,833	34,013	63,415	50,628	70,017	260,374	128,486 61,231 51,054	2,654	468 38	62,948 204,591 322,192 520,585	1,743,880	5,370	6,842 5,842	34,588	36,062 34,063 39,424 57,461	909,600	139,772	417,199	122,665	3,970 3,970 761 85	87.933	908,071
Adjusted Adjusted	income less deficit	(4)	19,349,832	25,028	72,886	212,532	320,560 296,588 304,462	541,092	623,234 919,195	976,405	4,001,519	2,976,30h 1,701 986 2,047,707	*10,6430	143,849 30,106 11,290	141,863 1,795,234 4,240,166 13,172,564	32,736,043	-78,72h	35,104,	232, h43	299,542 291,211 440,043 566,893 1,023,100	747,834	1,025,530	7,478,454	3,476,052	643,784 643,784 247,835 65,955	353,037	23,292,740
o.	Number of returns	(5)	1,195,763	3,944	20,046	38,866	10, 104 35, n04	h8,807	80,190	28,780 72,247 67,782	265,957	56,024	3,212	534 46 8	83,711 231,343 338,560 542,149	1,929,550	16,647	13,619	51,875	54,089 44,372 58,503 67,175 107,599	71,359	81,770 145,727	432,021	128,179	4,927 900 101	138,117	953,362
nd wages	Amount	(4)	22,269,873	111,914	337,702	458,975	723,825 580,563 643,111	1,126,421	1,157,910	981,593 1,213,535 1,040,993	4,812,040	1,582,453	206,023	56,180 6,297 2,246	1,520,850 3,538,894 5,255,080 11,955,038	36,162,679	155,187	339,551	658,411	732,504 699,109 841,400 1,091,048	1,317,429	2,260,031	7.880,587	3,213,940	381,074 381,074 122,453 19,260	1,963,934	21,336,325
Salaries and	Sumber of returns	(3)	2,214,432	177,494	166,958 104,140 111 446	84,002	77,791	123,945	84,734	93,389	295,764	53, 105 63, 753 52, 289	2,837	8 07 267	716,557 493,946 438,149 565,760	3,164,465	225,9nb	140,586	149,771	133,133 112,051 113,974 132,067 169,088	128,980	104,158	471,200	124,785	4.184 811 90 90	865,141	978,134
Adjusted gross	deficit	(2)	25,908,896	245,053	431,474	532,401	902,659 hh0,480 733,044	1,262,384	1,217,906	1,293,618	5,300,349	3, 124, 422 1, 804, 933 2, 129, 529	457,171	33,326 16,371	1,740,43b 4,091,488 5,869,872 14,407,099	41,428,202	12,732	373,931	821,102	892,127 857,595 1,034,753 1,233,615	1,372,853	1,379,465	8,404,769	3,542,101	1,021,663 692,505 272,065 74,995	2,191,769	24,820,809
Sumber of	returns	9	2,405,044	185,348	126,409	97,875	87,447	131,994	46,138 106,246	84,709 95,827 75,340	307,074	140,944 67,043 58,517	3,548	614 51	904,868 543,150 458,310 598,711	3,461,045	245,889	154,319	182,438			110,066	487,511	130,563	5,325	982,862	1,027,351
1 .	Size of Minsted gross income		Massachusetts Toral		\$2,000 under \$3,000		\$6,000 under \$7,000 \$7,000 under \$8,000 \$8,000 under \$9,000	\$4,000 und.r ,10,000		\$13,000 under \$13,000	\$15,000 under \$20,000	\$20,000 under \$20,000 \$25,000 under \$30,000 \$30,000 under \$50,000	\$30,000 under \$100,000	\$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000 Returns \$13,000 or more	Michigan Total		\$1,000 under \$2,000 \$2,000 under \$3,000	\$3,000 under \$5,000	\$5,000 under \$7,000 \$7,000 under \$3,000 \$8,000 under \$9,000 \$8,000 under \$9,000	\$10,000 under \$11,000	\$12,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000	\$15,000 under \$20,000	\$25,000 under \$30,000 \$30,000 under \$50,000	\$300,000 under \$100,000 \$200,000 under \$500,000 \$500,000 under \$500,000 \$1,000,000 under \$1,000,000	Returns under \$5,000 Returns \$5,000 under \$10,000	Returns \$10,000 under \$15,000 Returns \$15,000 or merv

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptians, Taxable Income, and Incame Tax, by Size of Adjusted Gross Income and States—Continued

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ne tax	Авоипт	(16)	2 071 785	600	5,886	13.210	14,572	30,732	43,280	53,964	73,868	57 881	97,120	435,870	152,061	220,104		84,457 41,025 4 039	5,300	44,017	372,705		-51,010	(¥)	. '	9.154 9.164	21 33H	13,645	20,971	19,290	32,163	36,252	126,201	41,386	78,853	43,814	1,575 2,596	24,371	152,849	
Total income	Number of returns	(15)	1 215 ×66	200.01111	71,315	68.397	81,655	70,648	56,518	66,971	61,190	67,750	47,922	205,029	91,822	33,516	12,320	1,961	10	323,672	388 615		538,042	ε		51,384	47,400	28,144	28,480	20,290	32,870	23,090	59,672	9,841	4,419	158	7	123,030	121,772	
	Amount	(14)	0 060 610		5,886	13 210	24,572	30,732	43.280	53,964	73,868	75,549	68,288	+35,863	273,954	219,884	194,993	40,471	6,140	43,740	372,705		= -		90.	9.164	21, 338	13,645	20,971	19,290	34,635	36,252	126.201	41,386	78,704	43,522	1,532	24,331	152,849	
Income tax after credits	Number of returns	(13)	200	000,014,1	71.315	197	81,655	70,648	56,518	66,971	61,140	67,760	47,914	205,014	91,819	33,512	12,320	1,961	9.7	223,650 328 150	275,424		538.010			51,658	62 130	28,144	28,480	20,290	32,870 26,149	23,090	59,672	9.841	4,405	893	7 7	123,022	121,772	
Income	Amount	(12)	757 511 01	101.01.01	41.538	88 669	157,165	194,622	255,700	324,495	410,374	439,525	393,990	018,816,	819 686	919,642	613,381	199,727	9,523	287,894	2,098,199	100,000	3.671.970			61,717	136 177	709'98	123,892	118,924	204,187	200,275	676.802	194,937	242,472	37,113	2,618	160,347	882,685 1,933,345	
4	Number of returns	(11)	054 666 1	050,454,	72,303	24 052	83,921	71,308	57,400	68,857	61,806	67.974	48.838	205,742	92,871	33,504	12,334	1,974	01	227,564	278,185	7.065	540.359			51,72	20, 63	28,157	28,484	20,530	32,988	23.292	60,223	9,842	4,441	751	7 7	123,602	122,333	
Number of exemptions other than		(10)	600 000 6		152,226	169.587	183,646	136,510	128,492	188,516	148,373	212,988	169,422	732,218	301,750	128,871	44,482	7,641	23	793,862	832,137	£(0°.75'T	1.958.061	808 46	104,992	107,848	160,332	80,152	110,356	75,411	121,665	71,628	211.172	35,740	15,571	3,375	13	552,021	437,130	
1	number of exemptions	(6)	000 000 7	4,032,072	159,632	195,030	202,557	152,417	139,172	196,919	150,016	218,348	176,127	" (h, 3h,	347,478	137,257	51.29	1,984	30	884,230	854,209	100.004.1	2 024 806	459 66	114,373	114,423	167,738	83,091	112,035	76,307	123,218	75,206	213,378	36,933	16,633	3,628	116	582,607	391,107	
es ges	unt	(8)	110 175 01	117,100,01	9,375	30,993	120,249	9h, 634	107,050	356.573	341,037	556,542	496,970	2,945,646	1,754,821	763,005	465,455	129,395	3,714	225,79H	2,330,036	704.400.7	4 214 477		19,838	44,757	126.829	110,070	147,398	182,282	322,210	248,460	873,903	194,955	113,290	36,226	312	242,829	1,297,334	
Salaries and war	Number of returns	(7)	600 765	30,05	4,117	15,912	26,386	19,786	15,625	35.947	33,594	51,394	40,262	180.078	86.560	25,852	9,703	1,648	8 Z	69,972	195,937	540,44	480 424	3 700	15,518	13,167	788,887	16,532	18,595	17,901	27,780	18,741	53,548	8,433	3,148	589	6.4	73,312	105,219	
oint returns of Adjusted Rross	income less deficit	(6)	130 Aug 61	14,000,704	8,779	77,218	125,882	143,842	191,121	339,608	347,414	523,958	510,943	3,275,833	1,977,034	1,120,430	765,906	250,321 98,191	12,608	235.487	2,644,507	7,00,660,0	248 354 7	27, 520	23,628	55.877	141,535	128,874	162,067	206,031	322,682	265,759	960.786	257,761	283,549	110,691	3.207	186,662	1,376,299 2,515,489	
101	Number of i	(5)	30, 677	042,103	5,682	29.610	28,509	26,161	25,433	39,834	35,109	54,263	45,240	187.828	89,673	100° 75	11,784	1,912	£ 7	100,500	210,685	515.405	HCL 7/677	16 306	16,904	15,852	31,476	19,987	19,269 19,269 26,298	19,576	28,091	19,718	56,363	9,577	4,234	833	44	93,879	111,003	
d wages	Amount	(4)	000	705,520,61	167,866	210,279	373,591	336,911	336,854	513,121	593,532	653,570	545,840	3.270.492	1,800,209	770,007	485,306	130,824	1,241	1,057,123	2,993,616	6/4,014.	5 381 675	7,301,023	75,575	195,441	274,276	288,673	234,062	199,693	365,816	293,808	935,126	195,001	116,353	36,948	912	677,984	1,427,166	
Salaries and (gross)	Number of returns	6		1,357,743	115,482	86,185	83,259	61,749	46,408	64,533	54.536	60,544	43,487	146.494	89,074	20,162	10,155	310	92	449,151	254,604	361,435	F5 X 37.1	147,850	55,031	36,579	61,816	26,747	28,884	19,572	32,677	22,197	57,165	8,666	3,279	016	E 4	256,856	18,066 99,170	
Adjusted	deficit	(2)	0 0 0	16,500,738	189,392	27h,982	429,331	555, 904	447,513	592,177	645,448	788,765	675,026	3.589.748		1,251,230	815,848	258,656 112,180	26,770	1,179,596	3,461,477	4,310,523	283 218	0,203,210	81,313	216,332	290,369	332,042	258,905	225,867	378,153	314,457	1,028,620	265,166	299,075	060,611	3,207	619,933	1,525,298	
fumber of		(1)		1,539,115	121,957	106, 199	96,747	74,633	59,870	69,443	61.806	68.624	41,313	205.827	92,871	33,623	12,492	1,974	101	523,623	279,209	340, 748	2115 505	10,040	57,300	40,184	64,636	30,497	39,246	21,467	32,988	23.292	60,223	9,842	454,4	894	44	283,861	123,270	
to control of the documents			Minnesota	Total	Shider \$1,000	\$2,000 under \$3,000	\$4,000 under \$5,000	\$5,000 under \$6,000	\$5,000 under \$7,000	58,000 under \$9,000	\$10 000 under \$11 000	\$11,000 under \$12,000	\$12,000 under \$13,000			\$25,000 under \$30,000 \$30,000 under \$50,000 .	\$50,000 under \$100,000	S104,000 andr200,000 S704,000 under \S00,000	\$500,000 under \$1,000,000		Returns \$10,000 under \$15,000		Mississippi	10E31	\$1,000 under \$2,000	\$2,000 under \$3,000 \$3,000 under \$4,000	\$4,000 under \$5,000	\$5,000 under \$6,000 \$6,000 under \$7,000	57,000 under 58,000	\$10.000 under \$11.000	\$11,000 under \$12,000 \$12 000 under \$13 000	\$13,000 under \$14,000 \$14,000 under \$15,000	\$15,000 under \$20,000	\$25,000 under \$30,000	\$30,000 under \$300,000	\$100,000 under \$200,000	\$500,000 under \$1,000,000 \$1,000,000 or more	Returns under \$5,000	Returns 53,000 under \$10,000 Returns \$10,000 under \$15,000 Returns \$15,000 or more	Footnotes at end of table,

Table 5.5 —All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States—Continued

[All figures are estimates based on samples - money amounts are in thousands of dollars]

A 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	-				Joint re	44	husbands and wives	74.5								
	- V2 E		Salaries and wages (gross)		,	Adjusted	Salaries and (gross)	s) wages	Total number of	Number of exemptions	Taxable	ıncome	Income tax after credits	tax edits	Total inco	income tax
returns less deficit	11:	Nub	Number of returns	Amount	returns	less	Number of returns	Amount		age or blindness	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	.	-	(3)	(7)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1.824.516 18.765.704	5.7		1,584,756	15,450,690	1,008,864	14,368,074	865,181	11,824,285	4,797,927	4,532,977	1,483,688	11,965,602	1,472,299	2,558,695	1,472,326	2,560,421
	36.8		128,563	91,743	29.822	-109,913	11,389				7 00	1 000 %	1 045	1 3	74,580	5,056
103,247 258,884 118,980 421,320	88.1	20 45	103.503	192,749	17,757 26,911	44,287	9,232 18,575 16,912	17,173 53,184 57,089	181,008 246,373 253,242	164,597 221,079 218,154	91.572	104,959	91,061	15,625	91,061	15,625
	g (2)	274	97,081	506.724	46,315	252,789	32,387					307,662	114,309	48,690	_	48,690
70,586 528,703 83,486 707,496	28,7	96	64,985	485,873	37,108	276,655	32,282	246,849	170,269	160,962 263,668	78,741	293,904	78,406	48.267 58.841 05.712		48,267 58,841 95,712
	9,46	32	87,516	804,527	56.987	584,975	53,931					547,523	77.409			99,712
	3 6 5 7 6 5	17	75,401	746,574	70,995	820,393	50,559			244,278	85,392	556,080	84,864	104,987	34,864	104,487
54,051 727,725 52,188 760,380	7,72	25 80	53.647	711,856	43,170	582,267	42,796				54,051	440,087	54,048			90,886
6,011	18,97	2005	201,362 87,283 41,324	3,282,044 1,828,248 1,014,800	189,516 84,006 45,418	3,243,434 1,860,623 1,233,853 1,233,853	181,116 81,244 39,437 27,318	2,975,n25 1,694,146 958,566 779,384	709,602 334,615 174,549 133,291	548,827 330,463 167,323 128,231	211,534 91,463 49,500 36,646	2,482,029 1,440,940 1,018,142 1,051,352	210,407 91,463 49,500 35,646	470,961 296,865 225,303 266,188	210,422 91,463 49,500 36,546	471,179 296,865 225,303 260,190
	74.	- 22	9,504	411,724	12,421	838,864	9,214	7		_	13,309	743,323	13,309			257,838
2,754 359,241 492 136,858 57 35,824 16 24,944	36.88	41 24 44	2,214 390 39 14	141,864 42,690 5,790 1,359	2,490 419 47	326,316 114,257 29,768 17,184	2,055 361 35 35 10	133,415 40,041 5,220 1,302	10,026 1,667 200 200 55	8,853 1,417 172 172 46	2,754 490 57 16	306,378 115,283 29,328 19,894	2,754 490 57 16	138,267 61,832 17,755 13,201	2,754 491 57 57 16	138,858 62,035 77,900 13,360
473,121 3,475,141 3,475,141 4,228,555 405,771 9,802,855	59.15 75.14 28,55 32,85	5400	481,754 412,330 319,082 371,590	1,137,601 2,959,208 3,791,648 7,562,233	118,930 250,732 270,805 368,396	193,689 1,908,074 3,343,783 8,922,527	60,278 213,380 250,733 340,790	191,961 1,606,879 3,027,784 6,997,664	1,094,431 1,207,740 1,080,449 1,414,807	476,824 1,123,949 1,050,036 1,382,163	274,955 462,179 340,785 405,769	334,095 1,818,617 2,606,221 7,206,670	273,367 454,773 339,517 404,642	50,578 303,066 463,149 1,741,902	273,378 454,773 339,517 404,658	50,678 303,066 463,149 1,743,528
2,	36,02	_	242,170	2,001,188	153,813	2,088,736	127,025	1,528,538	745,099	711,341	219,200	1,719,097	215,049	344,849	215,104	345,483
27,307 -43,916 25,314 36,450	36,45(22,651	29,704	2,447	3,093	857				12,267	5,379	12,207	757	12,225	818
15,126 44,559 16,167 55,874 21,384 97,765	55,87 77,76	n to a	13,965	24,503 49,600 78,563	3,612 4,284 5,717	15,131	3,511	14,071	29,364	27,033	12,845	15,706	12,670	2,237	12,670	2,237 6,126
	82,03	~ 0	12,052	58,431	6.507	35,895	5,186					36,696	12,490			5,326
14,694 109,710 11,456 97,686 10,435 98,244	97,68	1004	11,374	84,443	6,158 8,231 5,747	40,248 70,248 54,044	3,903	27.507 54.698 44.977	34,404 37,567 30,713			60,344 47,534 55,194	14,440 11,253 10,187	9,952 7,534 9,313	14,440	9,952 7,534 9,313
	32,86	9	7,863	79,679	7,721	80,928 114,569	997,0			_		59.372 87.792	9,492 12,698			9,945
14,466 180,857 9,714 130,493 7,417 107,750	80,85 30,49	r, e o	13,917 9,274 6,530	172,152 115,590 85,892	11,819 8,854 7,074	148,013	8,504	141,162 107,141 81,612	31,470	45,945 31,005 24,149	14,422 9,714 7,412	112,857 83,906 70,187	14,396 9,614 7,289	14,847	14,396 9,614 7,289	14,847
	19,63	2.00	27,560	424,490	28,357	483,012	25.949					345,925	30,359			
4,822 131,477 6,512 239,207	31,47	77.	3,251	71,773	4,375	218,212	3,161			18,291 21,609	4,817	192,150	4,814	20,633	4,814 5,503 9,647	20,633 45,120 34,616
	38.88	7 70	200	7,308	267	34,601	181					32,948	2442			
41 4,456	6,3	27	3	134	9, 4	6,327	£ .	1,744			, 1	5,973	7	3,943		
108.298 190.732 bb.690 486.820 54.174 669.217	98 98	320	91,493	216,413 384,115 580,127	21,094	4,471 255,617 565,169	13,099 28,234 41,533	46,236 199,793 493,595	175,132	162,221 163,537 173,928	43,376 65,243 53,813	60,329 248,464 414,114	42,412 62,683 53,489 56,465	9,121 39,761 71,267	42,430 62,702 53,490 56,482	9,179 39,778 71,284 225,244
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Individual Returns/1974 • State and Regional Data

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States—Continued

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					Joint r	returns of hus	husbands and wives	es								
	Number of	Adjusted	Salaries and (gross)	id wakes	3 0	Adjusted	Salaries and	8 7 7 7 8	Total number of	Number of exemptions	Taxable 1	Income	Income tax after credits	tax	Total inco	ome tax
Size Of adjusted Kinss income	returns	less	Number of returns	Åmøunt	returns	less	Number of returns	Amount		age or blindness	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Nebraska Tota)	617.232	6. 320, 635	516.466	4, \$12, 269	336 026	4. 875. 726	272.918	9 642 929	1 591 778	615 267 1	651 667	4 187 727	287 787	267 L2H	476 787	9
Under \$1,900.	58,846	-92,740	621.67	55,477	11,044	-100,256	5,833	24,702	94,095	85,474	,	7	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	174,100	404, 40	601,000
\$1,000 under \$2,000.	34,592	50,787	29,779	43,096	4,355	6,365	2,134	5,515	47,474	45,992	32,681	11,383	32,370	1,618	32,375	1,639
\$3,000 under \$4,000	32,221	111,707	27,483	87,415	12,080	42,249	9,051	26,532	66,013	59,429	23,716	28,067	23,588	4,133	23,589	4,139
\$5,000 under \$6,000.	35,194	194,073	28,703	132,800	12,792	71,244	8,129	25,850	80,443	09,800	33,477	87,770	31,224	14,056	31,224	14,056
\$7,000 under \$8,000.	31,896	236,826	25,379	180,770	18,762	138,855	14,933	103,302	85,680	75,964	34,113	126,374	31,004	20.012	31,004	20.012
\$9,000 under \$10,000.	21,722	207,372	19,440	170,525	14,713	139,991	12,773	115,120	\$6,900	53,351	21,595	127,488	20,620	21,295	20.620	21.295
\$10,000 under \$11,000.	23,111	242,221	19,692	188,820	19,177	200,788	17,362	163,758	54,351	70,758	23,111	142,374	21.709 19,538	23,130	21,709	23,130
\$12,000 under \$13,000.	23,403	293,993	20,069	291,483	19,824	249,171	16,962	178,028	79,617	73,406	23,403 25,026	186,660	24,942	31,359	23,284	31,359
\$14,000 under \$15,000	23,752	343,361	20,756	290,518	21,462	309.857	18.820	252,483	80,650	79,830	23,752	225,465	23.389	39,411	23,389	39,411
\$20,000 under \$25,000	32,493	714,922	26,832	154, 608	29,770	655,648	25,666	495,040	MHP, 4IL	113.266	32,475	520,945	31,702	101,333	31, 02	101,333
\$30,000 under 500,000 \$50,000 under \$100,000	15,606	575,729	3,503	215,111	14,225	527,008 348,271	8, 590	205,716 205,716 121,483	50,122	57,264	15,570	466,547	12,715	103,858	15,318	103,411
\$100,000 under \$200,000	1,018	134,349	733	46,774	976	125,485	700	46,234	3,953	3,583	1,012	114,306	1,008	49,118	1,010	49,246
\$500,000 under \$1,000,000	13	13,004	11	1,139	3 =	11,623	111	1,139	57	37	13	10,806	13	10,417	13	2,46,91
Allocations of Horse																
Returns under 55,000. Returns 510,000 under \$15,000. Returns \$15,000 or more	211,899 154,231 114,912 136,190	370,194 1,131,209 1,442,029 3,377,203	177,558 128,459 99,763 110,676	423,437 869,788 1,165,204 2,053,842	40,755 75,856 94,810 124,604	-6,617 578,912 1,198,554 3,104,878	25,489 58,681 83,992 104,756	84,248 402,677 484,295 1,971,708	348,406 372,931 375,832 444,609	315,064 337,562 361,802 477,991	94,684 151,439 114,912 136,117	120.502 627,191 910,673 2,529,361	93,443 144,300 112,862 134,130	18, 76 101, 567 156, 310 580, 492	43,449 144,301 112,852 134,134	18,587 101,569 156,310 561,725
Nevada																0.,
Total	273,420	2.951.927	252,647	2,532,268	128,982	2,124,837	118,289	1,805,807	105,950	640,248	7114, 951	1,897,134	224, 394	421,319	228,440	422, 184
linder \$1,000 onder \$2.000 \$2,000 under \$3,000	21,398	-9,657 21,458 43,263	17,839	17,170 20,133 43,586	1,354 1,018 1,892	-16,794 1,296 4,478	1,408	7,577	18,441	26.250 18.336 23,243	14,038	5,869	13,963	823	13,973	848
\$3,000 under \$4,000.	15.199	53,716	13,624	47,117	1,532	18,960	3,139	13,255	36,976	23,174	13,234	38,260	13,188	2,596	13,192	2,621
\$5,000 under \$6,000	17,407	95,452	16,988	91,725	5,723	31,651	5,348	27,560	35,019	33,127	17,207	43,562	17,127	7.057	17.127	-
\$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000.	12,147	98,879	11,466	97,634	5,546	41,354	4,594 4,256 5,004	33,984 37,302 56.045	25,110	23,956	11,099	53,238 57,902 66,872	11,957	8,836	11,957	9, 836 10, 245 11 364
\$10,000 under \$11,000	13.890	145,732	13,496	139,053	7,636	80,264	7.243	74,733	35,650	35,054	13,888	87,179	13,863	15,559	13,863	
\$12,000 under \$13,000. \$13,000 under \$14,000. \$14,000 under \$15,000.	9,761	121,846 105,290 109,714	8,888 6,842 6,659	107,788	7,510 6,810 5,660	93,939	7,099	86,642	24, 323 27, 159 23, 037	25,549	7,839	75,966	7,839	15,604	7,839	13,604
\$15,000 under \$20,000.	30,969	536,417	29,736	240,175	26,257	454,060	25,476	424,930	104.431	102,392	30,969	355,575	30,938	12,24	30,938	68,003
\$25,000 under \$30,000 \$30,000 under \$50,000.	9,104	247,378	8,606	113,048	8,8h7	241.136	3,950	217,846	32.637	32.371	9,103	185,843	9,103	41,304	9,103	38,516
S30,000 inder \$100,000.	2,079	140,470	1,641	75,768	1,921	129.336	1,518	69,771	7,332	6,883	2.065	114,844	2,059	951.05	2,062	40,273
\$200,000 inder \$500,000 \$500,000 inder \$1,000,000 \$1,000,000 or more	119	34,120 9,384 19,163	82 82 13	7,017 7,017 1,485 615	86 87 13	28,128 8,296 7,773	96. 111 3	25,436 b,125 885 300	1,803 381 54 22	338 338 49 18	115	27,911 27,911 7,518 17,463	114	23, 28 14, 574 4,41 10,563	411	23. 94 14.82h 5.163 10.622
Returns under \$5,000.	90,503	203,774	80,770	211,894	9,861	12,458	23,415	32,764	130,728	125,480	47,694	61,684	966,94	9,412	47,010	46,581
Returns \$15,000 or more	66,824	1,564,389	62,421	1,323,196	33,476	1,504,327	30,993 50,566	375,754	235,696	230,962	66,743	350,853	66,714	302.332	47,694	303,630
Footnotes at end of table																

Individual Returns/1974 • State and Regional Data

Table 5.5—All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Toxable Income, and Income Tax, by Size of Adjusted Gross Income and States—Continued

[All figures are estimates based on samples * money amounts are in thousands of dollars]

		Advisor			Toint r	returns of hus	husbands and wives	s								
On the state of th	Number of	gross	Salaries and wages (gross)			Adjusted gross	Salaries and	Wages	Total number of	Number of exemptions	- Acher		Tue one tax	r a x		
	returns	less	Number of returns	Mount	Number of returns	lncome less deficit	Number of returns	Amount		other than age or blindness		Amount	Number of	unc	Number of	Amount
	9	(2)	6	(7)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
New Hampshire																
Total	333,090	3,351,648	302,355	2,841,002	156,971	2,603,075	164,778	2,230,879	841,829	796,702	257,518	2,120,946	266,452	436,993	246,459	437,143
Under \$1,000.	26,200	1,093	24,040	16,838	2,175	1,588	1,757	3,594	32,262	32,728	- 148,41	7,634	14.516	1,081	14,523	1,121
\$2,000 and r \$3,000. \$3,000 ander \$4,000. \$4,000 ander \$5,000.	19,738	50,944 65.278 84,574	15,536	44,166 48,174 70,651	4, 390 3,719 4,550	11,682 13,167 20,476	2,449 2,682 4,385	7,333 13,491	35,047 32,959	29,135	14,985	34,987	14,455		14,955	2,348
\$5,000 under \$6,000	15,172	84,391	11,862	59.684	5,068	34,004	3,124	19,894	29,264	25,135	14,395	41,474	13,818	6,410	13,818	6,410
\$7,000 under \$9,000 \$8,000 under \$9,000	17,543	132,083	16,159	117,847	9,191	69,442	8,809 11,32h	62,550	42,364	40.207	17,427	71,572	17,367 19,828	12,149	17,367	12,149
\$9,000 under \$10,000	14,688	139, hb4	13,152	121,931	9,237	87,503	8,890	81,525	46,986	44,686	14,688	77,806	14,658	11, 030	14,658	13,239
\$10,000 under \$11,000	12,422	130,634	11,054	153,720	9,009	137,067	3,031	131.043	44,582	43,165	14,449	104,258	12,105	18,186	14,449	14,030 18,18h
\$12,000 under \$13,000.	12,169	152,034 186,669	11,099	136,317	10,465	130,535	10,021	123,451	42,310	41,118	13,834	92,008 117,141 109,707	13,834	21,392	13,834	21,392
\$15,000 under \$20,000	42.707	729,371	40,469	661,528	40,281	143,717	38,685	h32,612	150,603	144,242	42,707	443,385	42,469	43,681	42.nh9	43, 681
\$20,000 under \$25,000.	10,744	370,923	15,858	150,325	15,264	350,557	15,548	147,109	27,168	25,945	16,705 5,413	138,921	15,70h	30,497	16, 705 6, 913	30,497
\$30,000 und.r \$50,000 \$50,000 under \$100,000	5,451	201,820	1,484	134,213	5,144 1,78	191,388 116,200	4,389	133,977	7,700	7,226	5,444	156,382	3,444 1,878	35,288	1,878	35,302
\$100,000 under \$200,000	334	43,150	232	13,906	296	37,638	208	12,386	1,235	1.191	332	36,511	332 52	16,210 -	332	16,251 6,058
\$500,000 under \$1,000.000 \$1,000,000 or more	10	6,137	9	282	x	4,424	v	231	37	28	10	766.7	10	2,495	10	3,021
Returns under \$5.000	83,922 64,054	243,970 634,580 797,028	100,575 73,804 59,201	223,080 542,316 715,280	15,906 41,315 52,534	37,940 324,518 557,091	12,273 36,718 49,381	38,397 275,071 547,837	159,314 200,35. 202,600	153,814 186,446 195,410	45,85h 82,709 54,010	58,439 352,097 503,443	44,763 82,028 63,657	9,044 59,254 90,234	46.770 82.028 63.657	9,085 54,254 90,234
Returns \$15,000 or more	74.095	1,676,072	48,775	1,360,326	70,185	1,583,225	40°,40°	1,319,571	244,330	261,032	74,043	1,205,967	·	278,461	76.004	278,564
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Under 1,500.	186,682	31,817	170,930	109,762	6,879	-62,974	11 287	55 245	227,883	223,885		,				395
\$1,000 under \$2,000 \$2,000 under \$3,000.	171,255	267,483	156,420	381,300	9,158	15,131,1	12,075	30,414	214,318	201,796	120,002	56,138	125,788	8,023	125,786	8,023
\$3,000 under \$4,000	160,589	558,438	132,935	441,012	34,801	121,614	22,278	86,480	283,205	242,240	128,973	159,129	128,824	23,382	128,824	23, 382
\$5,000 under \$6,000.	127.925	1 185 000	112,152	571,843	42,171	228,580	36,371	172.025	266,086	239,420	116,087	316,632	116,087	51,117	176,017	51,117
\$7,000 under \$8,000 \$8,000 under \$9,000	157,704	1,176,884	144,664	943,071	59,182	438,635	49,960	336,461	368,062	330,430	149,739	654,479	149,739	111,980	149,739	108,849
\$9,000 under \$10,000	124,470	1,181,497	110,625	1,019,647	53,415	508,544	544,345	456,395	317 790	298.850	115.075	7756.99	115,075	131,580	115,075	131,580
\$11,000 under \$12,000.	131,603	1,516,578	123,143	1,346,799	74,105	914,128	75,855	837,121 817,872	312,063	350,254	131,389	930,859	131,386	169,258	131,389	169,266
\$13,000 under \$14,000 \$14,000 under \$15,000	106,557	1,433,256	100,340	1,251,014	81,057	1,090,877	75.2nl 57,945	427,287 783,108	336,647	320,586	106,556	901,070 780,147	106,556	163,733	106,555	163,733
\$15,000 under 120,000	409,451	7,058,716	392,192	6,498,654	348,387	6,028,037	336,831	5,578,025	1,176,465	1,349,625	240,448	3,786,556	409,291	909,774	240,757	909,791
\$25,000 under \$30,000.	109,312	2,956,201	104, 695	2,676,769	105,148	2,843,708	102,652	3,177,664	421,201	419,173	109,247	2,987,357	109,297	462,07+	109,312	758,485
\$50,000 under \$100,000	33,144	2,171,109	28,955	1,448,348	31,125	2,034,414	27.77	1,394,713	132,224	126,452	33,041	1,732,507	33,057	593,101	33,129	201 260
\$100,000 under \$200,000, \$200,000 under \$1,000,000 \$1,000 under \$1,000,000	5,992 1,137 113 23	789,610 311,047 73,911 44,964	4,957 927 100 16	412,524 117,217 20,993 3,929	5,490 1,025 103 17	719.440 281.512 65,895 36,727	4,586 859 94 14	392,045 111,307 14,381 3,642	23,653 4.131 4111 83	3,744	5,964 1,127 112 23	554,829 258,909 59,491 36,278	5,467 1,125 112 23	240,828 134,042 34,859 23,768	2,4// 1,128 113 23	291,860 134,804 35,291 24,222
Returns under \$5,000.	811,255		718,597	1.538,026	98,325	253,530	70,536	240,516	1,244,811	1,138,782	351,569	406,118	351,057	91,130	351,119	61,531
Returns \$5,000 under \$10,000. Returns \$10,000 under \$15,000. Heturns \$17,900 or more.	713,465 540,983 909,497	5,264,341 6,656,063 22,732,136	548,063 505,417 863,436	4,573,623 5,928,699 19,217,341	246,652 356,413 819,819	1,869,425 4,452,400 20,734,823	220,030 333,123 789,130	1,533,330 3.942,406 17,908,620	1,586,378 1,572,454 3,227,223	1,485,139	684,765 537,370 908,272	2,939,064 4,120,147 16,361,360	537,292 537,292 907,998	3,984,543	537,295 537,295 908,109	508,455 754,449 3,989,451
Footnotes at end of table.									•	•						

Individual Returns/1974 • State and Regional Data

Table 5.5 — All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States—Continued

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Size of adjusted at as in our	Number of	Adjusted gross income	Salaries and wages	d wages	- [Adjusted gross	Salaries an	d wagers	Total number of	Number of exemptions	Taxable	income	Income tax	tax	Total torome	9
	returns	less	Number of returns	Amount	Number of returns	income less deficit	Number of returns	Amount		_	Number of returns	Amount	Number of returns	unt		
	9	(2)	(3)	(7)	(5)	(9)	121	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Tew Mexico																
Total	~	3,669,953	374,033	7, 51,13	236,278	2,866,350	212,362	2,458,225	1,132,015	1,040, 43	302,154	2,228,894	2.		40,44	401,284
\$1,000 under \$2,000.		50,930	37,847	27,688 43,455	10,330	-61,639	5.213	9,665	75,244	71,920	16 018	6.261	. A98	90	15,434	-
\$2,000 under \$3,000	32,073	79,929	25,874	79,911	10,402	25,257	7,926	19,988	68,183	63,725	15,798	22,043	15,754	3, 309	15,754	3,304
\$4,000 under \$5,000.		101,029	19,312	87,269	9,238	42,451	7,433	36.294	53,311	51,310	19,768	32,694	18,937	51K 4	1H, 21	7 1 1
\$5,000 under \$5,000. \$6,000 under \$7,000. \$7,000 under \$8,000.	25,467 19,575 27,844	145,887 128,288 20h,538	24,179	129,700	12,311	68,029 68,372 148,507	11,809 8,92h 14,420	55,624 58,750 143,470	55,437 82,540	52,857 74,980	24,465 18,835 27,130	54,865 53,874 102,027	23,7K3 18,731 27,044	9,527 9,524 16,448	23, 183 18, 131 27,045	9,52° 6,434 16,459
\$9,000 under \$9,000	20,888	178,333	19,274	158,104	15,436	104,851	11,414	92,710 136,178	67,230	65,199	20,708	43,694	20,350	15,472	20,350	15,503
	19,344	202,763	18,122	187,932	16,275	170,594	15,351	159,924	69,627	791,167	19,29	109,567	14,261	18,447	19,263	12,419
\$12,000 and r 31,000	13,219	15,023	12,814	150,767	11,195	140,098	10.893	127,766	45,449	38,440	13,219	100,647	13,174	17, 194	13,174	17,744
	10,644	154,356	10,205		8,90%	130,061	8,700	121,468	31,403	31,197	10,614	103,169	10.014	19,153	10,614	14,153
\$15,000 coder >20,000 \$20,000 coder >25,000	36,836	346,840	34,706	557,40h 311,264	33,178	570,728	31,778	294,996	132,230	128,927	36.811	421,487	34,510	006'6	38,410	74,90
\$25,000 and \$1.50,000 \$30,000 and \$7.500,000 \$30,000 and \$7.500,000	H, 724	310, 749	7,027	203,764	4,225 4,225	244,055	7,338	201,954	29,443	24,242		240,414	7 7 7	34,41	\$ E ;	
\$30,000 and r 200,000	359	50,072	256	10,910	348	670,061	240	10,445	1,240	1,204	387	42,356	388	14,344	3-6	2 - 11 E
\$200,000 make 1,000,000		671'61	- 4	2,587	43		777	2.530	577	202	ret .	1.,943	7	. 344		4,539
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lotal.	7,071,649	95,418,681	n,423,074	71,299,024	3,444,373	198,845,04	3,184,251	50,500,866	18,201,235	17,253,633	5,938,112	52,945,241	5,416,505	11, '24, Jh3	5,917,340	11,740,723
\$1,000 ander *2,000	415,645	-171,554	354,740	121,889 191,941	32,336	47,597	27,1194	40,875	548, 181	111, 107	10,4.7t		-/		14,340	2.2.0
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	334,226	1,848,231	299,827	1,547,327	92,344	507,034	67,246	330,356	689,423	618,885	324,427	851,650	329,049	138,592	329,049	30.703
\$7,000 ander 8,000 \$8,000 ander 9,000	351,021	3,309,962	350,862	2,137,112	125,248	439,263	97,435	5,38,934	849,129	781,245	337,128	1,394,640	334,332	237,291	334,334	23', 321
59,000 md+c 510,000	320,391	1,042,345	· .	2,479,444	159,030	1,507,172	149,722	1,342,243	871,451	834,692	315,292	1,765,872	315,292	315,054	315,297	315,092
\$10,000 under	332,564	3,485,417	312,526	3,150,500	168,845	1,773,450 2,171,009	158,866	1,620,656	918,323	853,401	324,888	2,075,059	329, HBS 293, 743	374,110	329,8%5	374,110
\$12,000 costs 513,000 costs	237,443	3,207,507	221,082	2,845,576	150,035	2,003,034	139,199	1,745,855	719,399	181,434	235,116	2,006,595	235,924	375,71	235,928	375,772
15,000 ofer 20,000	408, 424	15, 707,030	868,332	14,277,639	743,898	12,915,289	721,480	11,950,858	3,087,779	3,022,179	908,245	10.170.357	307,125	1,463,154	407,443	1,903,501
>20,000 mile \$25,000 25,000 miler 30,000	440,134 225,835	10,401,745	471,367	9,855,697	430,701	4,580,071	419,324	8,841,492	1,744,772	1,713,940	225,6-2	7,314,538	225,674	1,503,03*	225,677	1,503,035
530,000 index 50,000 56,000 index 100,000	259,812	9,744,598	229.147 64,598	7,308,353 3,088,027	235,307	4,569,843	213,457	7,534,450	435,3H6 242,830	273,535	254,337	3,554,515	259,028	1,737,408	# 675° 52°	1, 73+, 722
\$100,000 and r \$200,000 \$200,000 and r \$200,000 and r \$200,000 \$20	3,556	2,053,825 1,006,863 304,155	12,250 2,510 316	457,815 324,459 51,748	13,585	1, 72,875 827,428 234,991	2,340 2,340 275	300, 243	56,796 12,422 1,562	50,981 10,558 1,256	15,597	1,417,174	15,740	110,040	15,808 3,731 454	340,414
COMP. MODE MORE	0		113	0.000	174	235,464	* h	41,620	7.0	7		200, 310		7,7		017.77
Peterns under 55,000 Fereins 55,000 under 110,000 Ketiens 110,000 under 155,000 Feteires 115,000 under 25,000	2,005,884 1,354,445 1,324,445 1,981,769	4,576,161 13,125,342 15,327,509 51,288,568	1,725,212 1,576,604 1,259,920 1,861,338	4,170,997 11,185,402 14,746,922 41,195,704	321, n21 653, 474 815, 314 1, 448, 464	5,064,312 10,145,985 44,462,375	229,929 553,156 777,303 1,623,853	678,847 4,022,774 9,169,430 36,089,815	3,268,003 4,108,257 3,897,635 6,427,341	2,926,647 3,817,206 3,774,340 6,730,340	929,051 1,709,783 1,719,647 1,979,574	1,145,33H 7,103,433 9,483,464 34,662,525	914,152 1,706,359 1,317,924 1,978,370	1,223,443 1,223,443 1,434,418	1,704,360 1,317,425 1,978,744	153,546 1,223,560 1,535,022 5,445,541
Footnotes at read of table																

Table 5.5 — All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Incame Tax, by Size of Adjusted Grass Income and States—Continued

All figures are estimates based on sumples - money amounts are in thousands of dollars]

																rns/1		St	ate	and	d Re											
	ome tax	Amount	(31)	2,429,520	5,383	12. 641	37,074	57,464 74,509	107,248	244, 4PS	112,830	104,70H 94,455	452,361	283,565	99,331	40,770	58,869 383,937 484,955 1,501,861		314,684	735	2,134	187, 281	7,075	8,211	11,401	10,669	49, 336	22,183 45,561 66.562	16,916	6,158	35,508	219,094
	Total inco	Number of returns	15)	1,-11,185	89,793	2 77 00	123,03h	137,945	106,099 124,559	87,166	63,594 81,410	70,510	213,124	38,240 42,074	2,308	38.3	305,271 569,439 358,470 378,005		185,111	9,791	11,262	15,222	10,686	10,205	8,823 9,706 9,163	7,178	23,956 11,120	5,684 7,158	973	g . 1	35,685	51,258
	r s	Amount	(14)	2,427,942		5,367	37,074	57,464	12,469	96,46	15,497	104.708	452.236	283,501	48,718	7,447	58,853 383,937 484,955 1,500,199		114,519	200	2,134	6,958	7.075	8,211	8,6/2 11,401 11,064	10,669	49,336	22,179 45,558	16,873	b, 144	35,498	218,968
	income tax after credits	Number of A	(13)	1,611,144	1 1	89,785	123,036	137,995	10h,044 124,554 7h, 325	87, Int.	63,594	70,510 55,390	213, 121	38,240	2,308	2, 7, 7	305,263 ?64,434 358,470 377,972		145,099	4,785	11,262	15,222	10,686	10,205	8,823 9,706 9,163	7,176	23,956	5,684 7,158	373	7.1	35,679	51.252
		Amenut Nu	(12)	11,825,141	, ,	37,70	238,000	300,490	431,109 532,320 425,312	559,535	438,390	547,070	2,401,502	756,215	228,290	76,524 12,688 3,217	387,380 2,738,729 6,403,852		1,+22,071	166.7	15,104	41,418	45,141	54,983	57,348 71,512 57,988	64,340	283,095	220,244	42,272	12,411	51,505	1,017,379
,	Taxable incom	Number of Arreturns	(11)	1,621,913		89,785	127,133	134,305	126,226 75,539	87,458	63,754	15, 51	213,124		2,308	336 76 77	572,772 354,217 354,217		191,117	10,009	12,003	1.,52n	10,910	11,040	283 284 286 287 287	7,289	24,258	5,722	374	75 1 1	37,471	
Number of		age or Num	(10)	,005,344	239,784	214,372	309,459	306,951 235,266	245,824 328,107 207,245	284,929	195,388	239,159	745,442	125,141	8,265	1,106-	1,200,241 1,373,394 1,147,444 1,284,220		623,317	21,738	27,361	31,441	25,818	38,839	30,664 29,973 36,363	24.655	40,311	20,301	11,036	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	141,052	189,450
	number of exercises		(6)	5,195,684	219,421	228,718	334,501	330,483	300,116 330,390	285,357	198,724	242,703 1n9,565	753,095	128,327	8,861	1,250 114 14	1,297,060 1,428,882 1,460,554		665,355	22,742	30,522	35, 140	27, K13 24, 805	41.190	31,713	25,236	89,927	21,407	1,491	223	158.203	196,535
	With a num	Amount	(8)	12,723,493	25,024	22,304	161,642	240,902 222,465	580,400 580,400	741,770	562,454	783,877	1,321,010	793,531 891,690	114,980	30,965 5,011 1,125	312,534 1,472,783 3,534,342		1,156,952	5 054	10.513	30.894	30,810	58,110	66,762 75,333 81,080	67,489	269,719	59,635	8,911	2,369	31,838	580,530
and wave	(erose)	Number of Am- returns	(7)	1,012,764	14,743	10, 321	34,230	53,758 35,629	53,325 71,685 56,500	72,473	49,800	54,084	202,193	34,299	1,824	274	276, 805 295, 351 329, 118		105,444	3,235	2,311	6,040	5,184	6,568	7,168	5,449	18,034	3,660	215	32	11,386	35,158
of husba	_	less Num deficit re	(6)	14.923,958 1	-79,190	39,765	227,384	332,934	1,31,573	769,044	849,942	828,22h 712,435	,538,880	1,444,374	274,293	87,677 17,456 3,761	351, 643 2, 224, 772 3, 768, 842 5, 578, 11		.999,204	2,504	17.539	41,033	50,224	80,561	101,041	84,749	371,628	142,709	44,340	13,212	33,423 2hb,103	457,280
loint returns		returns 1	(5)	14 14		14,165	50,375	60.922	74,785	73,304	53,037	61,738 48,976		35,089		314 28 3	147,376 292,689 2 				3,731	7,502	5,596	8,452	8,763	6,294	10,643	5,270	344		19,329	37,135
	Vat.	Amount	(4)	15,667,765	88,682 235,151	293,693	570, 160	544,35h	786,485 487,125 837,003	904,716	674,550 961,440	874,589	3,452,363	814,354	118,045	31,310 5,011 1,125	1,558,564 3,863,126 4,133,823 7,112,251			33,680	42,267	68,303	57,978	73,993	74,288 84,408 91,754	77,637	289,484	60,701	9,175	2,545	168,665	395,342 605,220
1	Salario - and W	Number of Am	(3)	495,423		120,784	131,179	136,981	105,128 119,819	88,109	60,445	53,202		35, 24H 33, 502	1,914	285 26 3	554,546 3 348,630 4 357,113 7		190,244 1.	14, 898	12,875 13,236	13,274	8,939	8,517	7,509 8,02h 7,853	5,248	19,463	3,520 3,808	227	¥ ' '	74,706	35,076
Adjusted		-	(2)	14,359,547 1.	-22,261	133,735	435,450	807,386 817,010	1,074,003	935,943	731,021	444,363 807,130	3,674,930	1,039,370	294,707	94,583 18,619 5,687	1, n71, 737 4, 244, 824 4, 444, 761 9, 028, 22,		503,885	25,118	53,845	88,956	82,448	106.173	94,639 116,918 118 189	98,070	417,328 240,491	154,882	48.195	14.128	140,492	341.309
Ad	Combar of 10		(1)	2,050,421		134,849	147,733		126,524 1			55,594			2,308	344	723,601 1 580,828 4 361,127 4				15,503	16,217	11,087	11,183	9,522 10,135 9,686	7,289	24,258	5,722	374	70	90,708	
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puo Taxable Incame, Grass Income, Salaries and Wages, Exemptions, Size of Adjusted Gross Income and States -Continued -All Returns: Adjusted 5.5 Table

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Table 5.5 — All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States—Cantinued

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H					loint	returns of hus	husbands and wives	8.9								
		Adjusted gross	Salaries and (gross)	* sages		Adjusted	Salaries and	wages	Total number of	Number of exemptions	Taxable	incomé	Income tax after credits	tax	Total incom.	9r Lax
Size of adjusted gross income	returns	less	Number of returns	Amount	returns	less deficit	Number of returns	Amount		age or blindness	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	8	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Oregon Taral	9.26, 784	9,762,816	877.	7,872,382	517,805	7,566,367	479, 374	6,001,020	2,338,747	2,226,180	754,483	6,166,208	752,893	1,297,770	752,981	118,299,1
Under \$1,000	53,142	-15,349	45,933	32,405	4,482	-32,665	7,539	16,983	65,483	63,308	,	-	ı		۔	E 17) E
\$1,000 under \$2,000	74,478		62,249	152,325	20,633	55,238	13,236	29,159	133,407	108.22н	49,591	23,017	165'67		970.17	0,410
\$3,000 under \$4,000 \$4,000 S4,000 under \$5,000	63,140	217,714	55,567	175,480	11,692	678,07	9,523	39.486	105,673	93,600	35,294	64,236 64,224	34,718	9,940	55,304	10,012
\$5,000 under \$5,000	48,567		42,376	320,755	14,837	80,903	13,903	61,845	100,772	93,376	45,311	163,591	45,019	20.524	45,019	20.524
\$7,000 under \$8,000	25,275		20.942	141,781	16,851	126,733	12,664	80,236	126 881	62,254	24,789 51 89n	103,331	24,558	16,392	51.896	16,392
54,000 under \$10,000	43,697		39,271	330,663	22,733	218,247	18,812	154,734	105.218	48,695	43,695	253,429	43,695	45,012	43, 1195	45.012
\$10,000 under \$11,000	33,515			317,020	19,936	209,349	35,031	383,545	99,586	98,521	33,515	211,608	33, 292	37,664	33,292	37,664
	46,300	578.887		539,163	36,555	458,174	35,788	434,2h3	155,028	154,333	37,978	348,009	46,297	60,452	44,298	62,025
\$14,000 under \$15,000	31,039			370,328	29,907	436,580	27,069	353, 625	105,828	101.301	31,039	284,021	31,039	51,268	31,039	51,268
\$15,000 under \$20,000	114,069	1,979,990	107,167	1,755,962	100,656	1,756,229	43,959	1,569,035	360,173 160-140	355,220	114,069	1,349,652	113,791	258,5h3	113,793	258,566
\$25,000 under \$30,000	18,213		15,659	379,594	17,313	468,970	15,288	1111	56, 205	64.975	18,213	352,135	18,198	75,757	18,200	15,765
\$30,000 under \$50,000	21,152	431,043	4,650	181,769	18,777 h,127	732,844	14,2h4 4,4h8	176,322	15,004	73,230	21,0/9 n.442	343,586	6,439	113,319	6,440	113,536
	1,197		678	55,090	1,123	148,998	798	53,209	4,285	3,465	1,197	127,789	1,196	54,952	1,196	55,209
\$200,000 under \$500,000	33	66,256	189	18,189	211 24	57,053	173	16,436	104	192	33	15,040	33	28, 238 8, 929	33	9.218
	π	12,568	σc	922	1	11.197	7	852	27	57	DQ.	9,632	œ	6,359	30	b, 558
Returns under \$5,000	305.901 223,172	704,283	262,785	1,424,282	58,966	137,615	39,973	109,808	505,145	444,928	139,963	153,477	139,603	23,217	139,652	23,463
Returns \$10,000 under \$15,000 Returns \$15,000 or more	188,683			3,730,785	153,324	1,937,038	142,798	1,710,601 3,445,07h	692,821	583,436	188,626	3,641,371	188,403	257,398	208,527	
Pennsylvana								-								
Total	4,658,276	50,195,509	4,223,171	42,900,051	2,493,687	37,979,042	2,267,940	32,517,939	11,857,852	11,316,652	3,904,077	32,418,72b	3,893,675	6,923,745	3,893,717	6,927,385
Under \$1.000	318,138	-49,559	270,235	365,104	29,963	-164,71h 43.284	15,129	36,111	432,606	401,865			, 00 300	102.01	7,169	
\$2,000 under \$3,000	298,181	731,119	256,028	186,009	44,656	119,396	32,957	69,818	451,703	397,569	160,002	98,700	160,002	12,331	198,944	12,064
\$5,000 under \$4,000\$4,000 under \$5,000	228,434	1,024,918	200,403	862,459	50,204	271,975	48,314	194,638	408,116	367,380	216,846	430,167	212,535	46,884	212,535	
\$5,000 under \$6,000	282,922	1,562,793	240,505	1,292,752	86,163	479,133	54,317	328,309	561,161	496,693	276,239	749,652	275,242	121.468 135,522	275,242	121,468 136,522
\$7,000 under \$8,000	249,875		229,743	1,706,831	102,640	1.025.138	93,242	836,589	544,988	527,686	249,279	1,100,333	248,939	188,738	248,434	
\$9,000 under \$10,000	192,713		177,139	1,649,203	125,240	1,183,441	113,421	1,053,351	578,570	560,229	190,430	1,024,978	190,049	177,174	190,050	174
\$10,000 under \$11,000	179,651	1,889,525	208.956	1,700,477	108,010	1,134,766	102,340	1,027,565	515,276	507,545	179,437	1,148,644	177,557	205,559	177,557	205,559
\$12,000 under \$13,000	210,580			2,343,517	159,433	1,987,288	151,525	1,817,777	647,631	620,891	190.872	1,568,541	210,580	301,208	210,580	285,390
\$14,000 under \$15,000	161,948			2,190,118	142,875	2,076,697	138,301	1,942,257	518,371	512,810	161,948	1.526.122	161,948	280,321	161,948	280,321
\$15,000 under \$20,000	605,610			9,670,422	547,873	4,138,436	511,413	4,851,344	2,073,810	2,047,006	159,438	4.206.730	58 6, CBa	1, 0.8,574 873,596	259.932	1,368,579
\$25,000 under \$30,000	110, 381	2,987,867	102,374	2,474,045	107,004	2,891,150	100,098	2,414,914	409,634	400,350	110,377	2,230,479	110,307		110,308	491,772
\$50,000 under \$100,000	33,037			1,205,655	30,556	2,047,536	25,049	1,170,871	128,270	120,582	33,014	1,791,695	33,001	621,183	33,002	621,725
\$100,000 under \$200,000 \$200,000 under \$500,000	6,380	363,385	4,857	387,868	5,733	320,211	4,586	370,378	23,735	21,779	6,362	289,650	6,352	304,009	1,267	304,6 1 1 150,841
under 51,000,000.	162	109,618	109	18,717	138.	93,509	97	4,104	597	512 196	159	86,154	157	50,194	161 59	51,043 78,800
Returns under \$5,000	1,374,846		1,184,733	2,668.528	221,357	3,943,780	151,604	432,749	2,126,724 2,811,456	1,915,017	1,187,014	760,611	036,673	115,401	1,183,841	116,048
Returns \$10,000 under \$15,000 Returns \$15,000 or more	966,626	12,011,292 26,311,340	921,868	11,050,604	742,202	9.343,381	712,746	8,715,759	3,021,799	3,830,117	966,412	7,544,492	964,279	1,359,681	964,274	1,359,681
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ndividual Returns/1974 • State and Regional Data

Toble 5.5 —All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions. Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States—Continued [All tipures are estimates based on samples--money amounts are in thousands of dollars]

								Indi	ividual Re	eturns/1	974 •	Stat	e and Re	gional D a	ita			
	E SA	Amount	.163	520.315	1,194	2,642	9,874 14,456 7,356 13,341	16,782 14,782 25,586 20,221 23,544	105,250 47,015 36,394 51,170	23,448	12,831 +2,135 103 543 341,443		2,912 9,106 25,390	2h,h31 32,47h 40,04h 38,050 40,062	50,830 46,145 40,741 61,205 50,640	210,583	19,450 15,403 7,079 3,82h	37,407 178,165 249,815 684,862
	Total .n.		151	30n, 719	17,869	15,960	22,312 23,948 10,131 15,033	17,065 12,985 18,058 13,122 14,595	16,372 16,372 8,730 1,189	503	57, 742 87, 241 0, 444	٠.	43,248 43,248 83,288	55,831 57,982 50,016 47,860	48,475 41,429 28,921 40,706 30,941	49,361 35,70 14,522 20,215	845 123 21 5	180,699 280,475 190,372 177,300
	tax dits	Аточия	(14)	519,928	1,176	2,642	9,874 14,456 7,166 13,341	18,782 14,750 27,586 20,221 23,544	105,250 47,015 36,376 60,170 51,103	23,404 111,497 1,503 4,077	12,512 62,138	,	2, db2 9,10h 25,340	26,631 32,476 40,948 38,050 40,062	50,430 45,145 40,758 50,640	210,583 112,933 52,1~5 140,099	15.2 ° ° 15.2 ° ° ° ° ° ° ° ° ° ° ° ° ° ° ° ° ° ° °	37,358 178,165 249,580 h*4,11,
ļi	Income tax	Sumber of returns	.13)	306,712	17,867	15,960	22,312 23,948 10,131 15,033	17,055 12,985 18,058 13,122 14,595	46,337 14,372 6,727 6,049 2,739	\$02 113	9.2, 50		43,226 54,1h3 83,288	57,431 57,488 47,860 48,786	48,475 41,429 28,919 40,506 30,941	30,705 30,705 14,612 20,218 5,415	963 121 21 5	180,677
	income	Авочас	(12)	37,147	8,285	17,850	60,515 88,522 44,083 76,967	107,228 84,429 144,656 1111,754 129,990	549,075 229,082 156,357 234,205 147,442	52,423 22,704 3,172 6,073	32,43b	Ĭ	20,099	165,566 195,825 248,113 224,394 239,626	248,456 230,932 342,807 278,598	1,118,532 571,719 285,080 561,735	91,094 28,542 11,956 5,942	244,390 1,073,524 1,423,655 2,952,455
	Taxable		(11)	304,924	17,867	15,960 28,933	23,987 23,948 10,131 15,064	17,065 12,985 18,058 13,122 14,596	45,442 14,372 8,727 8,090 2,739	502 113 h	47, 343 47, 343 7, 22 80,995	13.	43.226 54,163 84,846	66,194 57,940 60,023 48,006 48,926	48,688 -11,429 -2,421 -2,606 -30,506 -30,941	99,511 36,810 14,624 20,259 5,415	865 121 21 5	182,235 281,139 190,585 177,631
	Number of exemptions	other than page or blandness	(10)	924,549	37,860	30,722	37,325 53,083 22,375 18,290	51,435 46,870 51,147 42,382 56,899	158,473 50,023 35,969 29,944 10,201	1,664 320 23 10	205,742		95,805 108,426 108,426 106,797 174,136	150,545 131,335 165,212 132,872 153,395	153,940 1 0 1105 1 0 104 1 13,294	348,741 131,729 52,590 73,377 19,407	3,316 401 74 15	598,452 713, 559 639,650
	Total number of	exemptions	(6)	981,743	57,687	36,560 36,901 62,278	45,540 59,378 23,053 39,564	51,613 47,646 52,130 44,097 57,808	150,757 50,734 35,581 30,542 10,940	1,831 382 27 27 15	234,562 201,878 1,794 242,009	2.674.126	115, 684 102, 376 113, 502 115, 315 178, 808	156,881 136,007 168,474 140,843 158,933	128,715	354,246 134,824 53,340 24,245	3,501	625,640 741,138 646,385 640,913
es	id to special	Amount	(8)	2,479,709	11,460	4, 301 10, 546 22,077	26,426 47,348 27,432 52,583	130,371 112,870 130,859 138,158 184,081	1947, 1941 1947, 1941	33,200 11,030 1,495	52,385 222,241 646,338 1,508,703	6, 374, 621	6,558 16,834 16,058 42,300 81,176	131,743 120,858 236,184 210,667 281,581	398,340 4)81,1 15 274,7 10 488,347 377,911	1,513,175 670,509 321,777 549,640 177,703	40,102 8,128 3,813	11,948,266 3,284,847
husbands and wives	Silaries and	Number of returns	(7)	180,147	7,162	3,274	7,425 3,922 7,048	12.764 10.197 11.875 10.566 13.181	7,458	366 4.00 8.00 8.00 8.00 8.00 8.00 8.00 8.00	17,540 32,487 57,583 72,537	504, 705	1,038 9,930 6,638 10,118 18,884	24,529 19,169 32,455 27,952 31,711	38,424 38,441 21,165 36,915 26,719	41,145 32,984 12,753 17,535 4,343	P 43	46,408 135,816 162,666 159,515
returns of hus	Adjusted Rross	income less deficit	(9)	2,889,149	-10.541	15,859	37,035 63,893 33,267 62,451	136,885 119,862 139,755 153,713 194,875	732,660 301.069 224,8h5 283,695 174,147	58,139 24,707 3,522 5,392	n3,100 272,612 745,040 1,808,347	7.339.213	-20,880 22,341 18,841 49,474 95,567	154,537 129,100 270,952 251,593 317,517	413,988 444,725 302,882 503,982 402,029	1,548,944 783,440 382,251 710,131 343,110	108,795 31,657 13,775 5,352	165,392 1,123,699 2,072,606 3,977,515
Tolnt	,	returns	(5)	196,012	2,355	8,437	6,744 9,948 4,485 7,363	13,005 10,486 11,144 11,334 13,529	42,454 13,018 8,389 7,428 2,627	432	24,937 3h,528 54,499 75,048	095.54	3,089 13,427 7,501 13,539 21,246	28,067 14,820 35,934 29,848 33,491	39,636 39,100 24,184 31,212 27,853	94,157 35,213 14,127 19,365 5,182	833 1112 20 20	59,302 147,660 167,985 169,013
	nd wages	Amount	9	3,307,730	24,308	52,310 52,310 114,908	101,245 140,405 64,735 111,530	168,874 134,103 201,978 150,371 199,639	289,376, 289,376, 197,579 223,849	35,5°3 11,854 1,926 71	290, 635 561, 730 864, 965 1, 540, 389	8,325,195	92,415 92,461 145,404 190,471 378,811	338,355 FFR, 74 432,028 341,543 400,147	424,372 424,372 330,102 518,250 +20,182	1,599,107 685,742 324,037 555,535 179,974	42,801 8,475 1,111 314	872,062 1,868,667 2,183,720 3,400,746
	Salaries and wages (gross)	Number of returns	(3)	359,442	52,268	26,246	20,887 22,531 9,025 14,794	15,038 12,372 17,766 12,354 14,248	45,249 14,044 5,224 7,052 2,251	405	125, 887 82, 850 73,378	965,129	85,873 62,203 59,739 54,458 84,921	62,201 56,220 58,102 43,739 45,646	47, 589 39, 787 26, 904 39, 178 29, 595	95,401 34,584 13,250 18,321 4,512	97 97 18	347,194 265,908 183,153 167,874
	Adjusted kross income	less	(2)	3,881,446	3,749	58,514 68,514 143,858	126,046 167,856 75,428 129,353	179,374 148,506 22h,410 177,872 210,239	900,548 321,293 237,721 307,363 131,705	31,027 3,522 3,522	324,835 552,339 942,401 1,957,871	4,503,641	27,306 106,587 158,868 224,604 416,185	378,944 380,805 463,906 403,899 459,495	509,554 477,608 360,827 548,750 453,730	1,691,465 820,658 395,859 745,472, 358,615	114,438 34,752 14,651 6,463	933,550 2,087,048 2,360,471 4,182,374
	Number of	returns	(1)	391,868	33,415	19,834	23,014 25,751 10,191 15,169	17,045 12,985 18,105 13,122 14,545	46,442 14,505 9,862 8,109 2,741	503 1113 -	144,554 90,156 75,873 41,245	1,037,470	92,636 70,735 62,925 64,149 90,757	78,428 78,428 71,727 48,056 48,956	44,901 -1,577 24,423 -40,606 32,072	99,511 36,815 14,624 20,313 5,415	879 124 21 21 5	381,242 28h,442 192,079 177,707
	Size of adjusted stock for one			Rhode Island Total	:	\$2,000 under \$4,000 \$4,000 under \$5,000	55,000 57,000 58,000 59,000	\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,300	\$15,000 under \$20,000 \$20,000 under \$30,000 \$25,000 under \$30,000 \$90,000 under \$30,000 \$4,000 under \$30,000	\$100,000 index \$200,000 in_inio-index \$500,000 in_inio-index \$100,000 \$1,000,000 or mark	Neturns under 55,000 under 310,000 Fitter 310,000 mider 315,000 mider 315,000 Fitter 315,000 or more	South craling Total	Mider \$1,000 under \$2,000	\$5,000 under \$5,000 \$7,000 under \$7,000 \$7,000 under \$9,000 \$7,000 under \$9,000 \$4,000 under \$9,000	10,000 onder \$11,000 \$11,000 \$11,000 under \$12,000 [1,000 under \$13,000 \$14,000 under \$15,000 \$14,000 under \$15,000 \$14,000 under \$15,000	\$15,000 under 22,000 \$20,000 under 25,000 \$25,000 under 30,000 \$30,000 under \$100,000 \$50,000 under \$100,000	\$100,000 under \$200,000 \$200,000 under \$200,000 \$500,000 under \$1,000,000 \$1,000,000 or mar P	Returns under 55,000 Returns 51,000 under 515,000 Returns 515,000 under 515,000 Feturns 515,000 or more

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Number of returns

(14)

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Individual Returns/1974 . State and Regional Data

951,022

52,521 184,234

36,703 58,164 41,935 44,394

627 842 511 094

402 3,760 12,825 45,216 45,120 67,889

629 876 357 335

632 922 681 788

2,740 89,025 89,025 110,248 88,531 88,731 88,740 62,643 64,765 64,765 112,89 64,765 112,89 64,765 112,939 112,939 112,939 112,939 112,939 113,939 110,

3,949
42,488
42,186
45,100
46,100
70,300
62,382
100,332
100,532
46,009
110,618

Table 5.5 — All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Incame, and Income Tax, Size of Adjusted Gross Income and States—Continued

					fornt r	returns of hus	sbands and wiv	es						
	Number of	Adjusted gross income	Salaties and (gross)	d wages	Number of	Adjusted	Salaries and	sages pi	Total number of exemptions	Number of exemptions other than	Taxable	ıncome	Income after cre	oredit
Size dejusted Atris Jacome	returos	less	Number of returns	Amount	returns	less deficit	Number of returns	Amount		age or blindness	Number of returns	Amount	Number of returns	Ā
	a	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)	(13)	2
South Dakota	254,912	2,293,361	197,693	1,495,698	145,698	1,809,304	106,449	1,163,943	694,723	566,059	187.602	1,458,915	181,184	
		-36,330	20,117	22,762	8,357	-43,283	3,153	12,785	53,041	49,489		•		
\$1,000 under \$2,000	12,913	56.081	15,838	37,120	6,885	17,534	2,188	5,711	43.127	39,423	12,553	5,308	12,387	
	15,693	54,621	12,745	37,339	5,298	18,633	3,531	13,010	36,607	33,079	11,000	13,123	13,562	
\$5,000 under \$5,000.	12,449	68,572	68.8	44,289	5,701	31,602	3,408	21,116	30,094	26,352	11,392	30,272	10,205	
\$7,000 under \$8,000	12,962	96,96	10,107	73,093	8,283	62,085	6,294	44,778	37,832	34,984	12,540	48,827	12,073	
\$9,000 under \$9,000	11,706	111,548	905.6	79,655	8,269	78,784	6,411	52,803	35,981	33,268	11,633	63,743	11,421	
\$10,000 under \$11,000	979,979	104,273	8,397	82,850	8,424	88,261	7,207	73,065	34,660	33,014	9,979	59,227	9,740	
\$12,000 under \$13,000		105,905	7,261	84,335	7,340	92,266	6,346	76,377	29,400	28,431	8,417	59,188	8,157	
\$13,000 under \$14,000	8,193	118,410	6,968	87,740	7,345	106,126	6,176	78,500	31,475	30,788	8,193	74,835	7,983	
\$15,000 under \$20,000	22,560	387.191	18,023	270,576	21,390	367,335	17,308	259,765	82,133	37,397	10.323	265,573	22,171	
under	24.543	123,149	3,128	47,157	4,395	119,085	3,104	67,119	18,811	18,400	4,543	93,414	5,516	
\$50,000 under \$100,000	1,773	115,959	1,124	33,734	1,69,1	110,511	1,094	32,758	7.161	6,798	1,773	100,492	1,763	
\$100,000 under \$200,000 \$200,000 under \$100,000 \$500,000 under \$1,000,000 \$1,000,000 or more	243 35	30,880 9,620 1,988	31	8,847 1,915 470	32 33	24,868 3,822 1,988	183 29 3	8,623 1,763 470	945	876 111	243	27,773 8,840 1,956	35	
Recurns under \$5,000	105,155 63,287 43,506 44,964	184,191 473,295 536,409 1,099,464	78,481 49,621 38,503 33,088	172,109 332,559 411,358 579,673	29,810 35,555 37,630 42,703	26,816 272,174 465,522 1,044,795	14,721 27,559 32,128 32,041	52,357 179,653 369,100 562,835	203,657 166,858 155,691 168,517	184,565 153,232 150,368 162,830	37,821 61,387 43,506 44,888	45,165 255,202 324,960 833,587	36,698 58,164 41,932 44,390	
Ternessee	1 565 032	14 878 810	433 896	12 901 531	874 021	11 517 729	214 708	9 928.963	4.026.212	3,886,638	1.226.092	9.258.693	1,219,155	-
Hoder (1 000)	120 303		107 223	80 668	23 285		16.797		172	165,840			٠	
\$1,000 under \$2,000	129,317	201,530	115,135	184,446	13,750	20,806	10,104	22,463	173,204	163,655	85,779	29,737	53,347	
\$3,000 under \$4,000	167.84	348,606	89,388	326,312	25,277	90,042	20,307	83,157	179,130	170,493	81,681	100,199	79.250	
\$5,000 under \$6,000.		676,291	110,062	589,784	52,368	290,600	47,380	246,119	314,869	297,846	110,248	283,646	110,248	
\$6,000 under \$7,000. \$7,000 under \$9,000. \$8,000 under \$9,000. \$9 000 under \$10 000	91,707 99,343 62,961 77,980	599,119 739,278 531,557 747,730	78,124 97,427 60,738 76,197	509,076 745,095 508,757 707,776	44,533 53,049 37,268 54,588	290,681 394,793 313,380 523,224	41,005 51,621 35,627 52,805	266,650 404,462 306,723 479,416	251,877 245,591 145,265 224,551	229,994 235,080 136,715 223,062	88,764 98,740 62,812 77,823	282,048 404,594 321,461 447,436	88,551 98,740 62,663 77,670	
\$10,000 under \$11,000.		643,194	61,244	624.126	55,082	572,730	54,580	553,693	204,710	203,428	61,749	372,459	61,749	
\$12,000 under \$13,000.		587,911	63,938	558,338	58,357	543,532	42,270	535,242	158.266	156,174	47,043	361,048 571.182	64,761	
\$14,000 under \$12,000		2,663,977	146,706	2,441,543	140,105	2,426,320	135,095	2,255,482	535,577	529,895	153,025	1,802,807	152,856	
\$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$50,000	67.993 32.449 20.191	1,508,189	62,122 29,029 14,099	1,328,492 721,104 428,643	91,191 31,191 15,713	846,697 846,697 595,383	62,119 27,928 11,130	1,328,285	113,681	245,846 112,111 66,129	32,449	654,411 596,705	32,447	
	10.532	735,104	7,869	352,560	9,858	689,440	7,295	329,410	39,457	37,539	10,529	608,537	10,499	
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	2,129 350 31 11	276,671 91,000 20,747 26,513	1,57h 286 30 10	107,684 26,297 4,709 836	1,954 320 29 10	253,834 83,279 19,224 19,616	1,488 267 28	101,299 24,355 4,682 755	7,717 1,290 116 49	6,999 1,168 109 41	2,099 347 29 12	228,188 78,332 17,950 19,688	2,087 347 29 12	
Returns under \$5,000	544,137	1,191,232	481,441	1,201,247	118,629	241,667	91,519	291,544	900,689	849,321	438,387	306,494	217,619	
Returns \$10,000 under \$15,000 Returns \$15,000 or more		3,429,183	268,180 261,727	3,227,879	265,675	3,054,533	245,358	2,870,978 5,062,571	926,483	914,733		5,097,018	286,311	-

726 4,972 5,579 9,376 10,360 9,33 10,481 10,481 10,481 11,246 11,

13.565 10.205 10.692 11.421 11.421 11.421 11.421 11.421 11.421 11.421 11.721 11.194 4,516 4,516 4,516 4,516 11.763 11.763 11.763 11.763

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Toble 5.5 — All Returns: Adjusted Gross Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States — Continued

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			9		Joint	returns of hus	husbands and wives	es						-		
	Number of	Adjusted gross income	Salaries and (Rross)	d wages	Mombar	Adjusted gross	Salaries and (gross)	d wakes	Total number of	Number of exemptions	Taxable	income	Income tax after credits	tax	Total in the	tax
Size of adjusted pros. The me	returns	less	Number of returns	Amount		less	Number of returns	Amount	-	age or	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	60	(2)	(3)	(7)	(5)	(9)	(3)	(8)	66	(10)	(n)	(12)	(13)	(14)	15)	(16)
Total	4,584,94?	47,147,721	4,138,931	38,977,156	2,559,193	36,720,470	2,313,349	30,535,292	12,155,604	11.719,826	3,568,938	30,185,615	3,543,423	6,722,574	3,544,136	44,092
	374,659	-355,568	313,815	308,023	61,386 51,231	-450,372	30,902	129,814	546,339	503,434	+ 000				273	3,215
\$2,000 under \$3,000	319,543	786,744 839,698	275,559	659,093 725,332	54,940	150,355	4n,694 63,314	126,429	542,643	504,661	175 819	214,778	173,244	31,540	173,244	31,590
	289,727	1,596,897	266,822	1,485,545	117,851	652,955	106,627	660,400	695,244	171,425	270,009	695,146	265,224	111,177	265,225	111,180
\$5,000 under \$7,000 \$8,000 under \$8,000 \$8,000	236,248	1,781,613	215,759 218,759 188,996	1,530,417	125,326	1,092,991	111,848	813,239	586,635 586,635 571,670	573,537 555,878	230,406	987,525	227,130	162,591	227,160	115,234
	207,821	1,975,980	190,231	1,803,180	133,013	1,265,548	125,350	1,205,578	663,390	h38,695	207,628	1,128,798	207,438	192,893	207,475	192,944
\$10,000 noder \$11,000 \$11,000 noder \$12,000 \$12,000 noder \$12,000	167,335 168,432 175,109	1,759,854	155,459	1,798,697	135,446	1,556,558	111,374	1,136,952	555,611	542,210 542,210 583,204	166, 245	1,170,595	165,084	205,258	168,084	205,258 205,258
	111,432	2,225,081	158,245	2,074,354 1,74n,60n	139.250	1,757,986	134,324	1,767,449	535,603 4n3,555	526,775	131,432	1,418,541	154,764	255,333	154.839	255,508
\$15,000 under >20,000	4n8,787 228,801	8,052,072	446,042	7,244,548	429,741	7,392,232	412,707	6, X09, H22	1,614,265	1,585,240	468,710	5,521,834	465,490	1,050,085	400,536	1,050,483
\$30,000 under \$50,000	106,589	2,877,298	93,516	2,270,070	97,068 104,591	2,622,788 3,828,853	88,323	2,157,498	381,132	369,945	106,583	2,184,775 3,261,868 2,145,935	106,435 114,139	443,395 196,943 127,568	114,170	443,42h
\$100,000 under \$200,000 .	94,374	1,211,764	1114	3+3,322	8,365	1,095,051	5,816	352,652	33,809	30,704	9,116	991,677	4,041	429,144	4,114	431,456
\$200,000 under \$500,000 . \$500,000 under \$1,000,000 \$1,000,000 or more	2,324 312 136	672,796 208,553 303,086	1,575	122,310 27,053 14,408	1,924	553,4H4 175,H73 246,180	1,442 203	115,174 24,059 14,542	1,064 1,087 492	7,076 932 422	2,274 301 131	534,265 159,203 218,088	2,2h1 29h 131	285,672 95,419 137,639	2,294 308 134	290,143
Returns under \$5,000 Returns \$5,000 under 510,000 Returns 510,000 under 515,000 Returns \$10,001 I	1.038,408 1.1n9.286 807,327 969,926	3,364,695 8,586,481 10,016,601 25,219,941	1,431,907 1,067,918 756,400 882,706	3,588,788 7,783,155 9,195,594 18,409,618	377,977 626,124 66, 124	631,982 4,744,288 8,299,581 23,044,621	287,967 571,312 627,543 826,527	1,042,611 4,355,521 7,714,495 17,422,132	2,430,402 3,121,430 2,548,014 3,405,258	2,737,307 3,019,235 2,537,422 3,325,862	0,521 1,135,318 804,760 968,339	6,156,395 18,702,377	650, 01 1,123,145 803,917 965,660	127,505 742,651 1,089,541 4,762,775	1,123,222 803,992 965,941	131,005 742,875 1,089,715 4,740,497
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Total	437,409	4,354,326	404,957	3,776,485	247,758	3,528,858	226,423		1,256,107	1,210,951	335,409	2,510,636	332,590	505,679	332,597	504,172
Thder \$1,000	32,880	-15,136 65,666 75,017	30,302 42,072 28,450	28,145	4,063 3,707 3,331	-27,234 6,220 8,441	2,391 2,553 2,791	10.553	46,530 60,045 42,915	46,181 54,702 39,283	20,901	9,653	20,871	1,369	20,87H	1,410
\$3,000 under \$4,000 \$4,000 under \$5,000	22,155	78,214	18,488	58,560	7,000	31,754	5,116	14,076	48,600	41,188	14,311	17,504	13,734	.,042	13,734	2,412
\$5,000 under \$5,000 \$5,000 under \$7,000	17,580	133,464	21,573	113,865	3,406	65,718	9,528	35,768	57,193	54,480	21,761	59,032	21,701	9,542	21,701	9,542
\$8,000 under \$9,000	19,062	161,372	16,903	143,344	11,473	46,721 151,480	13,982	74,44.5	51,561	51,649 71,962	18,753	86,302 118,204	16,541	14,616	14, 111	20,358
\$10,000 under \$11,000 \$11,000 under \$12,000	17,665	185,286 253,508	16,682	166,484	16,890	176,959	16,042	159,655	71,351	68,534 72,230	17,245	89,023	17,239	14,517	17,239	14,517
\$13,000 under \$14,000	15,950	227,963	16,784	221,290	16,329	219,614	16,074	213,325	74,034	73,700	14,001	117,688	15,874	20,074	10.874	25,241
\$15,000 under \$20,000		475,261	50,503	813,078	20,627	856,365 455,201	19,942	411,309	216,156	214,740	21,455	309,333	52,305	103,239	52,305	103,270
\$30,000 under \$50,000 \$50,000 under \$100,000	8,766	314,975	7,592	215,247	8,341	297,172	7,326	207,241	35,121	33,779	8,766	229,161 123,395	8,615	39,203	H,615	34,212
100, 000 under \$200,000 -200,000 under \$300,000 \$500,000 under \$1,000,000 \$1,000,000 or more	416	54,553 21,884 5,807	337	21,444 5,159 1,695	387	50,749	324 60	21,207 4,753 1,695	1,712	1,580	413	44,162	413 73 9	19,047 9,298 2,233	413	2011
Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000 Returns \$15,000 or more	153,104 100,515 88,527 95,262	309,413 752,532 1,099,842 2,192,539	140,249 90,250 84,800 89,658	308,158 655,200 1,037,611 1,775,518	24,981 52,385 79,630 90,762	43,350 409,417 991,630 2,084,461	18,657 45,589 76,163 86,014	60,643 342,047 933,550 1,711,177	239,305 271,328 351,704	218,895 259,567 344,239 388,250	56,313 95,998 87,947 95,151	71,837 381,641 584,919 1,472,239	55,038 95,391 87,476 94,685	10,822 64,156 101,063 329,638	55,045 95,391 87,476 94,685	10,870 **,156 101,063 330,084
Pootnotes at end of table.																

Table 5.5 —All Returns: Adjusted Grass Income, Salaries and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States —Cantinued

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	ше сах	Amount	(16)	193,294	379 1,397 3,085	4,655 4,932 7,083 7,948 8,258	9,655 8,158 7,846 12,607 5,244	37,118 19,127 10,290 21,238 17,366	4,620	4,861 32,876 44,510 111,047	2,989,694	6,843 18,378 37,409	42,274 48,632 73,934 91,563 81,572	82,847 97,706 93,439 109,142 111,016	498,481 374,628 262,034 474,944 256,533	109,253 51,217 26,306 40,983	62,691 337,974 494,150 2,094,878
	Total income	Number of returns	(15)	138,021	4,976 8,556 9,721	11,753 9,034 10,134 10,037 8,967	9,432 6,908 5,808 8,498 3,806	17,422 6,245 2,391 3,211 1,001	106	23,253 49,925 34,452 30,391	1,037,037	84,279 95,034 126,286	96,83h 84,955 107,838 105,225 88,405	71,940 84,288 70,628 68,165 67,230	229,309 115,844 58,364 55,150 14,413	2,319 415 74 40	305,599 483,259 362,251 485,428
	ax 1ts	Amount	(14)	193,206	379 1,397 3,085	4,655 4,932 7,083 7,948 8,258	9,655 8,158 7,846 12,607 6,244	37,118 19,127 10,290 21,238 17,345	4,568	32.876 44,510 110,959	2,988,655	0,734 18,378 37,469	42,274 48,632 73,434 91,563 81,572	82,847 97,706 93,439 109,142 111,016	498,962 374,628 262,034 474,944 256,283	104,154 50,904 26,110 40,930	62,582 337,974 494,150 2,093,950
	Income tax after credits	Number of returns	(13)	138,019	4,976 8,556 9,721	11,753 9,034 10,134 10,037 8,967	9,432 5,808 5,808 8,498 3,806	17,422 6,245 2,391 3,211 1,000	105	23,253 49,425 34,452 30,389	1,636,930	84,26n 95,034 126,280	96,836 84,955 107,838 105,225 88,405	71,940 84,288 70,528 68,165 67,230	229,30h 115,844 58,364 65,150 14,328	2,319 412 71 71 40	305,586 483,259 362,251 485,834
	income	Amount	(12)	972.283	2,718 9,499 19,605	28,689 30,335 42,732 46,388 48,364	56,472 46,537 44,715 71,584 34,806	197,726 95,110 47,433 85,770 50,773	2,431	31,821 196,508 254,113 489,838	13,815,346	46,969 125,527 237,770	262,200 288,963 446,226 526,307 476,528	468,717 558,202 536,670 583,829 619,548	2,617,392 1,813,462 1,161,120 1,845,597 50,932	249,611 97,290 43,079 65,407	410,265 1,994,224 2,766,966 8,643,891
	Taxable income	Number of returns	(11)	138,916	5,088 8,586 9,857	11,964 9,122 10,282 10,037 9,040	9,432 6,908 5,832 8,523 3,806	17,472 6,245 2,391 3,211 1,000	105	23,531 50,445 34,501 30,439	1,639,984	84,564 95,191 125,434	97,164 85,134 107,987 105,439 88,554	72,097 84,288 70,628 "8,240 67,230	230,412 115,844 58,364 55,243 14,328	2.319 412 72 40	306,189 484,278 362,483 487,034
	Number of exemptions other than		(10)	456,993	25,237 18,979 17,370 18,218 19,731	32,095 21,622 25,565 28,956 25,900	30,159 21,808 19,408 29,487 14,084	59, 818 22, 889 8, 732 12, 705 3, 846	336	99,535 134,138 114,945 108,374	4,880,788	150,070 131,273 154,494 196,734 217,377	186,595 164,082 326,753 273,575 274,837	195,572 273,204 224,159 203,784 230,054	787,811 409,621 195,566 211,118 52,009	8,410 1,316 256 119	859,948 1,227,842 1,126,772 1,666,226
	Total number of exemptions		(6)	487,206	28,099 20,546 19,994 20,825 23,091	35,505 23,864 27,806 29,886 27,022	31,551 22,783 19,615 29,487 14,364	62,389 23,611 9,164 13,102 4,072	374	112,555 144,083 117,800 112,758	5,012,672	163,721 134,103 162,254 209,499 234,461	196,869 182,364 332,273 277,644 279,71h	200,578 275,375 224,159 211,515 234,517	801,789 411,740 196,268 218,215 54,804	8,957 1,447 271 132	904,038 1,268,866 1,146,144 1,693,524
sa	s គត់ ខ.	Amount	(8)	1,014,761	2,243 3,070 4,556 6,515 13,432	22,285 22,923 39,558 40,050 51,452	75,114 56,439 60,641 47,986 42,506	232, 256 112, 882 37, 128 64, 832 25, 627	3,125	29,816 176,268 332,705 475,970	14,250,794	21,257 9,525 89,403 56,784	165,283 103,410 452,284 422,830 497,253	512,129 703,609 745,697 531,219 823,302	3,292,23h 2,125,646 1,184,567 1,865,169 504,618	108,639 23,748 6,529 5,657	176,969 1,641,061 3,315,955 9,115,810
husbands and wives	Salaries and (gross)	Number of returns	(3)	90,702	1,436 1,995 1,902 2,816 3,038	4,575 4,002 5,630 5,606 5,631	7,460 5,159 5,122 7,615 3,039	14,900 5,715 1,830 2,391 765	5 .	11,187 25,444 28,395 25,67b	964,764	3, 859 3, 858 23,338 13,500	34,492 19,042 61,459 50,283 56,716	49,886 62,989 60,614 46,108 57,561	195,478 102,053 48,334 58,740 11,527	1,729 320 54 28	47,351 221,992 277,158 418,263
returns of hus	Adjusted gross		(9)	1,272,858	-5,942 4,253 5,672 12,427 18,371	31,814 29,710 49,148 - 51,771 55,796	80,783 61,424 66,415 104,280 50,377	279,134 132,913 60,212 107,138 61,370	3,461	34,780 218,239 363,279 656,559	16,444,547	-59,591 14,277 21,409 93,171 90,564	207,424 151,650 485,133 438,822 556,107	531,298 736,931 759,742 637,168 887,862	3,497,877 2,309,840 1,357,368 2,311,198 893,991	290,660 111,032 48,555 62,059	159,830 1,839,135 3,563,602 10,882,580
Joint r	Number of	returns	(5)	102,844	3,132 2,925 2,200 3,470 4,018	5,803 4,576 6,463 6,130 5,927	7,694 5,355 5,309 7,773 3,474	16,388 6,041 2,200 2,932 932	91	15,745 28,899 29,605 28,595	1,030,524	6,925 9,402 8,136 27,035 19,577	37,669 23,580 54,996 51,633 58,430	50,821 63,905 61,748 47,535 61,010	205,21h 104,607 50,509 61,659 13,548	2,188 391 70 34	71,075 236,308 285,019 438,222
	Makes	Amount	(4)	1.313,954	9,222 14,204 19,352 27,190 39,981	58,253 50,325 64,228 72,934 79,116	87,691 70,289 67,481 107,466 45,495	246,237 115,561 37,672 70,415 26,472	3,24b 123	109,948 324,855 379,423 499,726	18,841,605	100,543 123,098 254,363 359,369 506,096	479,391 487,949 799,36n 856,050 775,326	721,550 934,001 836,392 777,259 907,106	3,623,492 2,317,691 1,368,628 1,940,867 521,341	114.431 23,805 6,705 6,786	1, 34 1, 464 3, 398,082 4, 176, 309 9, 923,746
	Salaries and (gross)	Number of returns	(3)	155,824	13,794 9,154 7,606 9,059 9,060	11,469 8,261 8,993 9,585 8,490	8,727 6,572 5,679 8,365	15,837 5,895 1,961 2,585 796	73	49,213 46,798 32,660 27,153	1,823,232	134,986 91,274 98,442 101,267 120,062	92,604; 80,359 106,795 100,782 86,840	70,946 83,586 67,829 64,505	216,135 112,662 55,255 61,080 12,009	1,830 326 56 56 29	546,031 467,382 350,437 459,382
	Adjusted		(2)	1,647,505	-1,601 16,035 24,163 38,582 51,033	76,155 63,772 78,357 87,730 85,971	100,189 78,945 73,361 114,510 55,223	297,616 137,600 65,363 118,362 66,808	14,294	128,212 391,486 422,228 705,081	21,842,158	8,943 147,649 279,843 410,176 593,869	538,758 552,388 852,743 900,212 841,473	756,433 974,621 880,827 918,808 978,542	3,928,793 2,557,978 1,571,847 2,438,442 954,676	310,612 118,680 52,815 73,028	1,440,480 3,685,574 4,509,230 12,006,870
		returns	(E)	178,424	17,062 10,953 9,460 11,060 11,196	13,805 9,829 10,441 10,373	9,571 6,908 5,866 8,523	17,472 6,245 2,391 3,211 1,010	106	59,731 53,568 34,674 30,451	1,948,336	145,927 104,272 109,788 115,103 132,140	98,513 85,358 113,062 105,587 88,554	72,097 84,502 70,628 68,240 67,234	230,445 115,844 58,374 65,319	2,338 418 76 40	607,230 491,074 362,701 487,331
		Size of adjusted gross income.		Vermont		\$5,000 under \$6,000 \$0,000 under \$1,000 \$7,000 under \$8,000 \$8,000 under \$9,000 \$4,000 under \$10,000	\$10,000 under \$11,000 \$11,000 under \$12,000 \$13,000 under \$14,000 \$13,000 under \$14,000 \$14,000 under \$15,000	\$15,000 under \$20,000 \$20,000 under \$20,000 \$55,000 under \$30,000 \$50,000 under \$30,000 \$50,000 under \$300,000	. :8 :	Returns under \$5,000. Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000 Returns \$15,000 or more	Virginia	Under \$1,000 \$1,000 under \$2,000 \$3,000 under \$4,000 \$4,000 under \$4,000 \$4,000 under \$5,000	55,000 under 56,000 5,000 under 57,000 5,000 under 58,000 55,000 under 58,000 59,000 under 510,000	\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000		\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	Returns under \$5,000 Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000 Returns \$15,000 ir more

Table 5.5 — All Returns: Adjusted Gross Income, Solories and Wages, Exemptions, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States—Continued

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	TEF 13x	Amount	(16)	2,132,931	060.4	11,902	27,824	46,042	.5,043	54,523	81,138 109,504 52,578	404,150	17-,27:	145.74	C 7	12, 1-	31,545	347,570	200		1, 1,	2	7 - 4	20,123	24, 11.1	42, 27	34, 744	153,141	42,414	7	22.3	702 -11	102,131	
	Total inc	Number of returns	(15)	1,143,979	\$ 55,08h	62,065	76. 09	12,705	64, H34	47,134	71,009	142,241	30, 20	10,-11	1, 46.	7.2	155,321	317,139	007 . 07		21, 194	77.00	37, 791,	33,5'0	28,352	26,012	25, 101,	020,	24, 7.9	9.5	21.7.	25.4	153,2h- 157,703 115,8e4	
	after ts	Amount	(14)	2,131,123	3.855		27,824	44,092	75,043	54,523	104, 600 104, 600	404,180	174,21	14 , 400	95, 747	14,424	5,650	3-7,192		7	1,727	417.4	15.674	20.123	24,443	42,525	26. 50H	151,151	17,032	071.5	22,275 22,275 7,680	10, 10	193,624	
	Income tax	Number of returns	(13)	1,143,928	- 25.040	62,065	197.04	62,705	56,00.	50.581 47.13h	71,006	192,241	34, 744	10, 411	331	1,53	145,275 328,444	273,872	F 77 . F 77 .	7	23,943	671.23	37,745	33,570	2H,352	37,848.	27,876	0*0*, 4	24,769	3,40%	166 21	12, 00	153.267 137.603 115.866	
	ni time	Amount	(12)	10,063,259	27.187	83,139	171,859	271,149	425,668	312,217	455,274	2,125,947	904,026	592,434	223,443	25.029	244,807	2,159,269	0000	3,000,13	12,063	41,106	98,704	107,834	141,419	243,752	223,452	H00,382	403,351	291,375	81,371 42,076 12,560	101	1,085,782 1,085,782 2,069,829	
	Taxable	Number of returns	(11)	1,152,149	- 55 487	62,214	61,129	19,045	606.69	50,798	59,485 71,371 44,885	142,356	39,744		1,968		186,050	357,292		077	21,491	33,838		33,570	28,434	37,843	27,876	67,040	24, 769	3,405	716 165 21 21	0.7	91, 445 153,515 137, 407 115,873	
Number of	exemptions other than	age of	(10)	3,415,656	138,407	101,922	102,790	125,348	154,049	135,482	231,081	145,828	344,638	34,12	h, 402	12H 42	633,200	1,273,417		767 076 1	55, 144	78,779	85,069	43,842	73,749	74,391	90,016	235,673	86,437 33,75h		2,730 580 580 55		341,412 346,606 431,565 400,714	
Total	number of		6	3,569,018	142,079	119,541	121,971	131.900	171,768	139,883	18h,102 237,745 13h A7h	456, 454	348,25%	41,141	1,085	149	734 238	M52,420		1,432,195	57,483			48,526	74,389	117,653	90,878		88,19h 36,048		2,875		411,141 438,339 409,633	
	and wages	Amount	(8)	9,977,285	31,552	37,971 9,583 114,555	89,177	184,901	381,157	328,707	526,481	2,759,624	735,707	323,892	17,726	5,041	143,641	2,344,481 h,334,882		4,055,250		32,674		85,634	158,428		264,079		464,238	145,282	28,213		113,153 605,743 1,333,396 2,002,959	
	Salaries	Number of returns	(3)	695,224	12,262	11,231 2,002 25,870	15,926	25,507	39,975	31,571	42,213	163,524	30,066	72,091	1.350	33	52,365	142,587		336,458	8,544	4,630	13,977	13,690	18,795	25,524	21,838	18,212	22,988	7,324,	88 - 70 T		38,363 83,915 110,828 102,852	
	gross	less	(4)	11,963,809	11,114	45,318 35,476 131 527	106,879	215,524	391,360	366,970	581,252 735,055	2,930,543	2,007,959	1,038,818	230,154,	25,690	169, 494	2,643,618		4.776,621	14,312	(8,047	112,450	108,240	164,639	27H,721	286,365	1,077,269	521,044	310,564	83,719 42,777 12,123		160,239 687,645 1,402,751 2,525,976	
loint		. si	(5)	776,017	16,767	17,742 9,670 28,645	14,649	32,716	29,112	34,849	46,383	184,431	90,625	10,225	1.754	38	NO.586	204,161		370,022	6,245	13,851	20,105	16,494	19, 332	2h, 624	22,976	18,494	23,754	3,185	979	7	56,077 42,003 113,635 108,307	
	and wages	Amount	(4)	12,870,158	61,708	209,273	284,426	467,870	431,252 nlh,949	478,602 52H,242	675,304 R.L., 992	2,415,244	1,818,770	334,512	20.618	1,231	919,742	3,107,830		5,115,310	20,549	119,395	200.944	183,098	226,439	3,3,002	320,170	261,419	488,164	225,465	24,943	5,442	413,237 1,004,010 1,578,709 2,119,354	
	Salaries and wages (gross)	Number of returns	(3)	1,265,488	82,570	80,761	53,195	74,953	50,159	45,250	54,888	174,203	88,355	22,343	1,442	36	374.306	25%,751 32%,980		557,041	38,210	34,154	32,951	29,458	27,933	36,747	26,615	18,488	23,920	8,288	537	10	170,916 144,009 133,040 109,076	
	Adjusted gross	less deficit	(2)	15,477,439	-12,869	228,926 267,094	353,474	521,927	503,883	535,183	744,564	652,960	2,068,038	1,067,145	257,089	28,462	975,271	3,480,054		6,047,542	59,224	152,430	196,125	226,969 226,820	242,025	390,634	346,267	290,698	543,039	350,406	93,372	22,02b	503,963 1,135,811 1,682,588 2,725,176	
		Number of returns	(3)	1,415,381	97,798	91,491	64,881	80,009	58,995	50,801	59,485	182,356	93,301	28,727	1,968.	143	434,905	2.7,54		611,905	36,080	48,014	43,804	34,40	28,548	37, 848	25,702	20,129	24,769	9,409	71h 166 21	10	201,999 156,426 137,607 115,873	
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		Size of adjusted gross income		Washington	nder \$1,000	\$2,000 under \$3,000	5,000 under \$5,000				\$12,000 ander \$13,000 .	\$15,000 under 15,000 \$15,000 under 20,000		\$30,000 and r 50,000	5100,000 inder \$200,000	\$200,000 ander \$300,000 \$500,000 ander 4,000,000 \$1,000,000 or mare	eturns under 55,000	Returns 55,000 under 510,000 . Returns .10,000 under 515,000 Returns 515,000 or more .	- port. 84 17 - 28 18	let 13 s	Under \$1,000 under \$2,790	3,000 under \$4,000	4,000 under 55,000,	5,000 under \$7,000	\$8,000 mder \$9,000 \$8,000 mder \$9,000	1000 11 12 1000	512,000 ander 513,000 513,000 ander 513,000	14,000 under 515,000	20,000 ander 320,000	\$30,000 under \$50,000 \$50,000 under \$100,000	\$100,000 ander \$200,000 \$200,000 ander \$500,000 . \$500,000 ander \$1,000,000 .	The state of the s	Returns under 35,000 Returns \$5,000 under \$10,000 Returns \$10,000 under \$15,000 Returns \$15,000 or more	Fastbotes at end of table

Table 5.5 —All Returns: Adjusted Gross Income, Salaries and Wages, Exemptians, Taxable Income, and Income Tax, by Size of Adjusted Gross Income and States —Cantinued

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Column C	Number of		Adjusted	Saluries u. (gross	nd wages		Adjusted gross		× 3% ×		Number of exemptions other than	Taxabl		Income after or	- tax redits	Total in	income tax
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	return			Number of returns	Amount		less	Number of returns			age or blandarss	Number of returns	Amount	Number of returns	Amount	Number of	Amount
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	E	-	(2)	(3)	(4)	(5)	(9)	(2)	181	161	(10)	(11)	(12)	1133	114)	(15)	1161
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	1.820.62		18,970,699		15.568,569	967,315	14,539,744	H31,054	11,868,613		4,433,198	1,464,742		1,451,989	.,413,314	1,452,051	2,414,895
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	123.1	24	-8,021		166,524	8,959	-62,844	3,851	12,140	188,005	181,032	-	,	1	1	-	
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	129.87	- 00 LC	317,872	101,443	242,207	14,391	36,291	6,632	19,328	184,638	158,980	96,847	108,451	96,569	5,978	_	6.172
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	92,04	19	418,460	74,004	304,489	28,262	125,944	15,894	54,424	199,865	166,461	77,367	148,414	76,715	23,413		23,413
1, 10, 10, 10, 10, 10, 10, 10, 10, 10,	78,6	24	432,624	86,881	344,580	17,571	330,400	8,502	37,427	126,165	110,531	74,80%	232,235	73,295			37,935
1,000, 1,000 1,0	42.84	4 ° 8	580,988	71,390	459,347	31,368	195,254	15,643	70,433	165,542	152,408	82,414	363,425	81,676		66,321	57,711
1, 10, 10, 10, 10, 10, 10, 10, 10, 10,	55,4	34	532,105	48,124	414,695	30,013	283,205	26,987	218,185	P14,614	164,451	55,754	318,521	54,900			54,869
1,000, 100 1,0	78,9	54	830,205 773,158	73,007	732,287	53,755	562,539	43,766	469.020	239,404	236,456	67,315	485,884	7h, 4hi			84,832
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	9.6	808	680,499	50,802	1,140.582	48,783	612,579	45,651	546,857	167,075	163,315	53,994	424,947 839,530	53,601		53,n01 9n,314	153,511
1.246.2019 (2.22) (2.24	4,4	77	931,985	63,025	873,616	55,029	794,785	53,752	739,548	208,451	20h, 572	440,40	144,592	64,24R			
11,544,014 (22.24) 91,224 (22.24) 91	247,0	90	4,245,577	237,810 100,398	3,781,230	101,450	3,886,234 2,236,664	97,252	3,492,760	913,516	395,044	107,585	1,645,312	107,579			
804,457 10,277 468,00 1,100 1,200 1,100	31,2	26	1,244,014	42,297	989,427	45,469	1,239,699	24,166	693,387	154.74	117, 5-4	31,179	414,764	312,515		31,176	195,749
22,359 1, 196 12,65 1, 196 12,65 1, 196 12,65 1, 196 12,66 1, 196	12,0	85	804,457	10,277	468, 700	11,23h	742,143	4.83h	450,511	48,695	471, 5611	12,074	011,099	5,0*71	204,734		
1,34,41	2.0	18	262,657	1,755	134,607	1,896	246.558	1.702	124,518	9,266	7,714	1,947	196,828	1.982	85,017 29,455		
1, 198, 493 (1917) (11, 120, 401) (1		35	21,319	200	2,245	25	16,285	24 3	2,147	34	Ah 24	Ž 2	14,821	3%	7,245	कू के व	ns/1
4,539,413 1,25,544 1,25,544 1,25,544 1,25,544 1,25,544 1,25,544 1,25,544 1,25,544 1,25,544 1,25,544 1,25,544 1,25,544 1,25,544 1,25,544 1,25,244	613,9	87	1,368,493	504,160	1.126,961	108.227	263.682	h2,822	140,473	1,017,772	843,613	268,637	244,200	265,479			
1,993,140	361.5	15	2,896,215 4,515,993 10,189,990	335,225 335,046 419,051	3,953,894	156,498 288,196 414,394	1,172,012 3,42 ⁻ ,311 9,475,741	104,035 256,450 392,744	3,167,515	1,102,275	1,073,558	361,012	2,808,748	357,591		195,541	500,207
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25,727 9,028 24,784 2,740 2,740 2,730 4,032 16,551 16,551 16,551 16,551 17,110 3,191 2,740 2,740 1,114 2,740 1,111 2,111 3,111	12.3	125	-21,684	13,128	14,851	2,299	-20,435	2,341	10,842	22,258	20,449	7 00.1	3.041	7.0nl	- 687	7.068	e an
30, 100 1, 100	8.0	20 E	25,727	9,050	22, 203	1,013	3,597	2,730	9,042	12,142	10,208		9,427	7,151	105,1	<u>-</u>	u n
57,470 6,171 42,304 7,175 <	2	20 .	30, 205	2,264	25,407	2,538	140,11	950.2	10,362	107.5	004,51	7,004	21 225	222			_
5.2.4.70 5.100 4.3.552 3.734 2.500 17.404<	, , , , , , , , , , , , , , , , , , ,	3.5	50,410	2,711	42,914	2,414	19, 11	2,420	575°431	15,927	14,245	1,745	27,745	7, 539			
58. 975 5,086 51,288 6,090 10,883 10,210 5,614 34,950 5,531 29. 94 51,284 5,086 51,287 5,086 51,218 34,950 5,121 29. 94 5,128 5,000 51,218 5,000 51,218 5,000 51,218 5,000 29. 94 5,128 5,000 5,121 7,000 3,124 5,100 6,000 6,124 6,000 6,124 6,000 6,124 6,000 6,124 6,000 6,000 6,124 6,000 6,000 6,124 6,000 6,000 6,124 6,000 6,000 6,000 6,124 6,000 6,000 6,124 6,000 6,000 6,124 6,000 6,000 6,124 6,000 6,000 6,000 6,124 6,000 6,000 6,000 6,000 6,000 6,000 6,000 6,000 6,000 6,000 6,000 6,000 6,000 6,000 6,000 6,000 6,000 6,000	2 10 1	216	44,175	5,18K	44,815	3,536	30,133	3,508	29,898	14.469	13,885	5,213	24,282	5,210		5,210	al D
99,754 5,580 62,327 5,074 4,574 4,574 18,642		5 5	58,457	5,086	51,288	4,168	43,72h	3,689	36,400	16,863	16,216	5,614	34,450	5,531			
93.491 6,512 5,624 5,525 3,121 70,003 4,807 01,007 21,435 21,443 6,727 6,127 14,807 17,803 21,449 11,485 11	8,0	0 0	79,974	5,580	62,327	5,005	57,415	4, 629	51,697	21,045	18,041	0,810	50,645	5,721			6,923
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18,871 2,435 151,415 7,511 16,753 2,781 3,446 11,468 7,511 44,033 1,753	18,1	g	311,408	16,417	270,347	16,581	284,207	15,574	252,194	54,665	63,054	18,150	179,912	18,147			40,937
153.34c 2.319 4.84.243 3.4444 131.448 2.7184 4.5255 13.4910 12.7192 4.751 1.470 84.438 1.440 25.405 13.4910 12.7192 4.751 1.470 84.438 1.440 25.405 13.4910 12.400 84.438 1.440 25.405 13.4910 12.400 84.438 1.440 25.405 13.4910 12.400 84.438 1.440 25.405 13.4910 12.400 84.438 1.440 25.405 13.4910 12.405 13.4910	3.5	2 8	86,657	2.805	54,633	3,103	84,653	2,781	59,484	11,405	11,16	3,175	155,04 145,1	3.175		3,175	14,35
34,526 100 4,202 29,939 144 3,916 904 834 29 11,810 29 29 14,810 29 32 14,810 29 32 15,810 94 11,810 29 94 94 13,103 15,810 94 11,810 94 94 11,810 94 94 11,810 94 94 11,810 94 94 11,810 94 94 11,810 94 94 11,810 94 94 94 11,810 94 <td>0,7</td> <td>9 P</td> <td>153,346 90,076</td> <td>2,319</td> <td>22,361</td> <td>3,484</td> <td>131.448</td> <td>2,18K</td> <td>20,853</td> <td>5,275</td> <td>4,957</td> <td>1,470</td> <td>887,488</td> <td>1,464</td> <td></td> <td></td> <td>20,690</td>	0,7	9 P	153,346 90,076	2,319	22,361	3,484	131.448	2,18K	20,853	5,275	4,957	1,470	887,488	1,464			20,690
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Individual Returns/1974 • State and Regional Data

Table 5.5 — All Returns: Adjusted Gross Incame, Salaries and Wages, Exemptions, Taxable Incame, and Incame Tax, by Size of Adjusted Gross Income and States—Continued

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one tax	Amount	(16)	707 700	,01,122	£76.7	26.013	700 7%	17,567	21,454	41,615	25,990	31,626		30,955 86,609 52,006 57,615	:	10,023	395	,		9,028	£ £ £ £
Total income tax	Number of returns	(15)	208 205		31,959	67.135	70.697	32,257	20,919	25,297	11,966	8,172		99,094 144,262 34,801 20,138		11,524	4,715	. ,	. ,	6,809	****
x after	Amount	(14)	227 187		4.943	26,013	34, 204	17,567	21,454	41,615	25,990	31,626		30,955 86,609 52,006 57,615)))	395	, ,	1 /	9,572	\$ \$ \$ \$
Income tax after	Number of returns	(13)	298 295		31,959	67,135	70,697	32,257	20,919	25,297	11,966	8,172	1 1 1 1	99,094 144,262 34,801 20,138		576	4,715	, ,		609	£ £ £ £
ncome	Amount	(12)	1.295.823		33,282	162,157	210,779	111,387	126,450	227,649	135,230	145,055	* 1 * 1	195,439 530,737 289,350 280,284	e P C		6,467		1)	69,508	EEEE
Taxable income	Number of returns	(11)	298.295		31,959	67,135	70,697	32,257	20,919	25,297	11,966	8,172	1 + + +	99,094 144,262 34,801 20,138	000		9,281		1 1	6,809	€€€€
Number of exemptions	age or National	(10)	729.452	(*)	43,821	89,963	138,101	115,332	68,379	85,499	43,388	37,537	1 (+ 1	140,633 388,261 119,633 80,925	903 046	(*)	68,778		1 ->	38,389	£€€€
	exempcions	(6)	730,395	€	43,821	89,963	138,101	115,332	68,379	85,499	43,388	38,480		140,633 388,261 119,633 81,868	100 001	(*)	78,208		4 - 1-	38,390	* * *
wages		(8)	1,505,095		, ,	37.1 7.00	904-147	207,904	184,855	299,692	188,633	174,854	1 1 7 1	680,427 400,143 363,487	137, 133	(÷)	12,788	1 .) I	121,319	££££
Adjusted Salaries and wages from (gross)	Number of returns	(7)	153,549	. ,	, (376 67	43,545	23,769	18,636	21,965	10,560	7,583	2 1 1 4	(*) 90,091 31,489 18,143	926	* *	4,565		1 - 1	6,809	8888
Adjusted	less N deficit	(9)	1,494,718			234 30%	*30,304	204,899	188,268	300,112	178,202	180,499	8 h t 1	* 672,498 402.841 358.701	173 055	(£)	59,750			110,689	££££
	teturns	(5)	153,549			576 67	£ (;	27,691	18,636	21,465	10,560	7,583		(*) 90,091 31,469 18,143	22 073	(*)	13,846	+ t	1 ->	6,809	££££
-	nount	(7)	2,294,256		113,782	320,126	413,730	243,633	205,687	336,840	210,792	189,930	1 + + 1	433,908 1,022,336 437,289 400,721	152 302	()	31,047		F 1	121,319	£ £ £ £
Salaries and wages (gross)	Number of returns	(3)	307,576	,	38,957	69,418	70,697	32,257	20,919	25,297	11,966	8,172	5 I I S	108,375 144,262 34,801 20,138	£76 51	£	9,130	2 4	1 1	608,99	£ £ £ £
Adjusted Rross focome	less deficit	(2)	2,287,200	(*)	113,446	318,674	407,641	240,628	209,101	342,377	200,735	195,665		432.605 1,013,090 445.106 390,400	716 601	€	78,009	1 (1-1	116,689	£ £ £ £
	returns	(1)	309,859	(*)	38,957	59,418	70,697	32,257	20,919	25,297	11,966	8,172		110,658 144,262 34,801 20,138	27 508	£	18,411			6, 80%	£ £ £ £
ž	Size of adjusted gross income		APO/FPO 1/ Total	Under \$1,000	\$1,000 under \$2,000 \$2,000 \$2,000 under \$3,000 }	\$3,000 under \$4,000	\$5,000 under \$6,000	\$7,000 under \$8,000 \$8,000 under \$9,000	\$9,000 under \$10,000	\$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000	\$15,000 under \$20,000	\$25,000 under \$10,000 \$30,000 under \$50,000 \$50,000 under \$100,000	\$100.000 under \$200.000 \$200.000 under \$500.000 \$500.000 under \$1.000.000 \$1.000.000 or morr	Returns under 55.000	Puerro Rico		\$4,000 under \$5,000 \$5,000 under \$6,000 \$5,000 under \$7,000	\$7,000 under \$8,000 \$8,000 under \$9,000 \$9,000 under \$10,000	\$10,000 under \$11,000 \$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000 \$14,000 under \$15,000	\$15,000 under \$20,000 \$20,000 under \$25,000 \$20,000 under \$30,000 \$30,000 under \$30,000 \$30,000 under \$30,000 \$100,000 under \$100,000 \$200,000 under \$100,000 \$200,000 under \$200,000 \$200,000 under \$200,000 \$1,000,000 under \$1,000,000	Returns under 55,000 Returns 55,000 under 510,000 Returns 510,000 under 515,000 Returns 515,000 or more

Tible 5.5—All Returns: Adjusted Gross Income, Solories and Wages, Exemptions, Taxable Income, and Income Tax,

by Size of Adjusted Gross Income and States-Continued

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		Adjusted gross	Salaries and wages (gross)		J. Company	Adjusted	Sulimines and wages		Total number of	Number of exemptions	Taxable	Taxable income	Income tax	tax dits	Total income tax	e tux
Size of adjusted at a traction	returns	less deficit	Number of returns	Amount	returns	less	Number of returns	Amount		age or	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	â	(2)	(3)	÷	(5)	(9)	(7)	(8)	(6)	110)	(11)	(12)	(13)	(14)	(15)	(16)
U.S. Citizens Abroad	170,845	1,561,683	116,610	1,278,094	80,130	1,059,091	61,419	901,273	499,475	487,528	83,979	1,095,058	76,048	160,673	76.058	161,923
Under \$1,000	50,349	-2,5hb	16,299	21,882	14,836	-4,455		000	131.711	131,711					(* ·	€ .
	22,075	39,556	26,641	88, 299	16,873	45,804	#gc*11	500°/7	23,718	21,436		,	,	,		
:		57,013	- ~					-	48,540	46,357	16.873	27.775	16,723	4,263	16,723	4,263
	14,439	68, 209		4	0	0 0			4,810	4,441						
\$5,000 under \$7,000	~ _		1h,424	83,494	075.6	40,940	15,808	82,936	1,046	1.046			ا : - ر			00
\$7,000 under \$8,000	16,792	153,613	_	5					51,659	49,376	16,642	47,120	12,077	12, 304	12,077	12,304
\$9,000 under \$10,000 \$10,000 under \$11,000	14,205	156,894	18,227	178,260				<u> </u>	15,204	15,204	14,265	104,732	14,051	13,563	14,051	13,563
\$11,000 under \$12,000 \$12,000 under \$13,000 \$13,000 under \$14,000	16,705	249,849	14,190	164,499	18,138	2,4,6%	9.447	чь, 155	14,648	12,983	16,705	172,078	16,705	27,334	16,705	27,334
\$14,000 under \$12,000 \$15,000 under \$20,000			12,034	232,502	7,706	150,989	12,269	217,028	23,343	23,164	9.910	189,940	8,023	17,354	8,023	17,354
	9,910	764.202	8.874	256,605	8,982	299,860	8,874	256,605	13,838	13,524	5.202	175,8h3	4.255	14.374	4,255	14,374
\$50,000 under \$30,000	3,641	246,239	3,327	193,632	3,083	206,455	2,928	170,486	15,477	15,851	3,641	208,701	3,562	32,885	3,562	33,269
\$100.000 under \$200.009	612	79,995	521	47,632	508	192,393	460	42,199	2,292	2,229	612	65.432	529	14,590	532	14,932
\$200,000 under \$500,000	107	30,495	29	9,665	70	14,819	74	9/1/6	585	57	15	7,895	14	3,628	14	3,677
\$500,000 under \$1,000,000 \$1,000,000 or more	7	31,513	- 7	319	· E	8,507	_	1.297	21	18	7	17,943	7	10,538	7	10,943
Refurns under \$5,000	100,712	145,902	52,070	146,632	686'07	82,694	23.147	67,371	276,369	269,521	(*)	(*)	14,657	(*)	14,150	2,751
Returns \$5,000 under \$10,000	19,669	295,538	20.853	234,356	15,855	197,370	15,855	181,637	65,345	63,680	24,398	205,152	24,184	30.916	24,184	30,416
Returns \$15,000 or more		950,320	24,829	741,659	20,343	752,111	19,837	676,946	100,246	99,244	26,056	765,023	23,064	113,189	73,06/	114,400
					4 000	Homosoph	Danamer who days are technical in the appropriate totals.	orluded to the	appropriate	totals.						

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

Returns filled from Army Post Office and Fleet Post Office addresses.

Returns filled from Panama (anal Zone, Virgin Islands or abroad.

NOTE. Amount detail may not add to total because of rounding.

Explanation of Classifications and Terms

Classifications

Marital Status

The five marital status classifications were:

- (1) Joint returns of husbands and wives,
- (2) Separate returns of husbands and wives.
 - (3) Returns of heads of households,
 - (4) Returns of surviving spouses, and
- (5) Returns of single persons not heads of households or surviving spouses.

Marital status was usually determined as of the last day of the tax year. If one spouse died during the tax year, the other was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, the taxpayer was considered to be unmarried for the entire year. Each of the above classifications is described under separate heading.

Regions and States

State classifications were based on the taxpayer's address shown on the preprinted address label or by the taxpayer on the return. Data for returns with addresses outside the 50 States and the District of Columbia are shown in three separate classifications in the State statistics. Returns from the Virgin Islands, Panama Canal Zone, and returns with foreign addresses are tabulated and classified under "U.S. Citizens Abroad." Data from qualifying returns filed by bona fide residents of Puerto Rico, described in section 5, State and Regional Data, are shown in a separate category. The third classification covers returns for armed service personnel stationed abroad who filed their returns in New York, Catifornia. or Washington where their Army Post Office (APO) or Fleet Post Office (FPO) was located.

Each of the seven Internal Revenue Service Regions was composed of a group of districts, as shown by the map in section 5, and each region had either one or two service centers in which returns filed with the service center or through the district offices were processed. See section 5 also for data on and a description of the Standard Federal Regions.

Returns with Standard Deduction or with Itemized Deductions

This classification of returns was basically determined by the presence or absence of nonbusiness itemized deductions.

Returns with itemized deductions were those returns which had positive adjusted gross income against which the taxpayer claimed itemized nonbusiness deductions in computing taxable income. A relatively few returns which showed no deductions were classified as itemized deduction returns. This occurred because married persons filing separate returns were required to use the same kind of deduction, thus making it possible for one spouse to claim all their combined itemized deductions and the other to claim none. It was therefore assumed for the statistics that returns of married taxpayers filing separately and showing no deductions were itemized deduction returns

Standard deduction returns comprised the following:

- (1) Returns with adjusted gross income under \$10,000 on which the income tax was determined from the fax tables, and
- (2) Returns with adjusted gross income of \$10,000 or more and without itemized deductions (except as indicated above).

There were some returns showing no deductions which were classified as standard deduction returns. This occurred for returns of persons who were dependents with "unearned income," on which the standard deduction was limited to the amount of "earned income" (as well as the \$2,000 maximum amount) in the event there were no itemized deductions. It was therefore assumed for the statistics that returns of taxpayers who were dependents with unearned income and which showed no deductions were standard deduction returns.

Size of Adjusted Gross Income

The amount of adjusted gross income reported by the taxpayer on the returns was the basis for classifying data by size of adjusted gross income. Returns with deficit and those on which income and loss were equal were classified as having "No adjusted gross income" and appear as a separate class.

Tax Rates

Tax rates were used to classify data for one of the tables included in section 3. Typically, the tax on income subject to tax was computed using various rates which applied to separate segments of income. Thus, associated with each tax rate applicable to a given return was a segment of income and the tax generated on that segment of income. Totals for each tax rate, as well as the highest or marginal rate applicable, are presented in table 3.18.

See also the illustrations and text in section 3. Tax Computation and Tax Rates.

Tax Rate Schedules

The tax rates, graduated from 14 to 70 percent, were grouped by marital status into four sets or schedules of rates for individual income tax returns. These four schedules were for:

- (1) Joint returns and returns of surviving spouses,
- (2) Separate returns of husbands and wives,
 - (3) Returns of heads of households,
- (4) Returns of single persons not heads of households or surviving spouses. Reproductions of these schedules can be found in section 8, Forms and Instructions

Taxable and Nontaxable Returns

Taxability or nontaxability was determined by the presence or absence of income tax after credits and the additional tax for tax preferences ("minimum tax"). Many returns showed a liability for tax from recomputing prior-year investment credit, tax from recomputing prior-year Work Incentive (WIN) credit, self-employment tax, or social security taxes on tip income; however, these taxes were disregarded for purposes of this classification since the former two were not related to the current year's income and the latter two were not considered income taxes. The one-year tax rebate in effect for 1974 returns was also disregarded for this classi-

It should be noted that classification as nontaxable was based on each return as

it was originally filed; the classification does not reflect any changes resulting from amended returns or from audit or other enforcement activities.

Taxpayers Age 65 or Over

The presence of the additional exemption allowed taxpayers age 65 or over was used as the basis of this classification. In the case of joint returns of husbands and wives, some had only one additional exemption for age 65 or over while others had two additional exemptions for age, indicating that both husband and wife were 65 or more. Whether one or two exemptions were claimed, the return was considered a return of a taxpayer age 65 or over.

Type of Tax Computation

There were five methods of computing the tax on income subject to tax (taxable income on most returns) used to classify returns for the statistics, as shown in table 3.1. These methods were:

- (1) Regular tax, as computed from the tax tables or tax rate schedules accompanying the Forms 1040 or 1040A;
- (2) Alternative tax, computed on Schedule D, Capital Gains and Losses;
- (3) Income averaging, computed on Schedule G. Income Averaging;
- (4) Maximum and regular tax, computed on Part I, Form 4726, Maximum Tax on Earned Income; and
- (5) Maximum and alternative tax, computed on Part II, Form 4726, Maximum Tax on Earned Income.

Two additional special types of computation are shown in the statistics: the additional tax for tax preferences (computed on Form 4625, Computation of Minimum Tax) and the special income averaging tax on lump-sum distributions (computed on Form 4972, Special 10-year Averaging Method). Even though these two special taxes affected the taxability or nontaxability of a return for the statistics, they were each computed on income which was excluded from adjusted gross income, and therefore from income subject to tax. Table 3A presents data for the five major types of tax computation as well as for these two special tax computations. In addition, explanations of the types of tax computations can be found in the Explanation of Terms below and in section 3, Tax Computation and Tax Rates.

Terms

Explanations of terms are designed to aid the user in interpreting the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code, or related regulations, pro-

cedures, or policies. Code sections cited were those in effect for 1974.

Additional Tax for Tax Preferences

This tax was imposed on specified income and deduction items, described by law as "tax preferences," previously accorded special tax treatment. In general, the tax was equal to 10 percent of the "tax preferences" in excess of \$30,000 (\$15,000 for married persons filing separately), after certain deductions and adjustments. The major tax preference item subject to this "minimum tax" was capital gains (the net long-term capital gains in excess of the net short-term capital losses); since one-half of this amount was excluded from an individual's adjusted gross income, the excluded half was subject to this minimum tax. Other preferences subject to this tax included accelerated depreciation on real property and personal property subject to a net lease; amortization of railroad rolling stock, child care facilities, on-the-job training facilities, and certified pollution control facilities; stock options; depletion; and reserves for losses on bad debts of financial institutions. The major deduction item, after the \$30,000 (\$15,000) exclusion amount, was "income tax after credits," defined below. Selected data on and further discussion of this minimum tax are contained in section 3, Tax Computation and Tax Rates.

Adjusted Gross Income

This amount was the result of reducing gross income from all sources subject to tax by adjustments such as the following:

- (1) Ordinary and necessary expenses of operating a trade or business.
- (2) Employee business and moving expenses,
- (3) Expense deductions attributable to rents and royalties,
- (4) Expenses of outside salesmen attributable to earning a salary, commission, or other compensation,
- (5) Depreciation and depletion allowed life tenants and income beneficiaries of property held in trust,
- (6) Exclusion of allowable sick pay if the sick pay was included in gross salary,
- (7) Deductible losses from sales of capital assets and other property,
- (8) Deductible half of the excess of net long-term capital gain over net shortterm capital loss,
- (9) Business net operating loss carryover.
- (10) Contributions to a retirement fund by the self-employed,
- (11) Deductions for the ordinary income portion of a lump-sum distribution, and
- (12) Deductions for interest forfeited because of premature withdrawals from

time savings accounts or deposits.

A deficit adjusted gross income occurred when the allowable deductions or losses exceeded gross income.

Under the rules established by the Employee Retirement Income Security Act of 1974, the ordinary income portion of the taxable amount of a lump-sum distribution from a qualified pension or retirement plan (in contrast to the amount treated as long-term capital gain) was afforded special tax treatment by excluding it from adjusted gross income and then taxing it separately. This permitted the ordinary income portion and regular "taxable income each to be taxed at rates lower than that which would have applied had the two amounts been combined. Thus, as a result of this Act, the definition of adjusted gross income changed and the data for it are not entirely comparable with those for previous years. See also "Income Tax Before Credits," "Lump-sum Distributions Not Included in Adjusted Gross Income," and "Special Income Averaging Methods."

Alimony

This source of income was reported on the tax return for payments received as alimony or separate maintenance.

Alternative Computation of Tax

Income tax before credits was usually computed by applying to taxable income graduated rates ranging from 14 to 70 percent. However, taxpayers with large amounts of taxable income which included long-term capital gains could profitably elect the alternative tax computation. The effect of this election was to limit the tax rate on the first \$25,000 (\$12,500 for married persons filing separately) of long-term capital gain to 50 percent.

In computing the amount of long-term capital gain includable in adjusted gross income, the net short-term gain or loss was combined with the net long-term gain or loss. Only 50 percent of any resultant long-term gain was included in adjusted gross income. If the alternative tax computation were elected, generally the first \$25,000 (\$12,500 for married persons filing separately) of such included gain was taxed at a rate of 50 percent. The tax on the amount above \$25,000 (or above \$12,500) was the excess of the regular tax on total taxable income over the regular tax on total taxable income reduced by the net long-term capital gain (reduced by the net short-term capital loss) in excess of \$25,000 (or in excess of \$12,500).

The limit on the amount of gain taxed at the 50 percent rate did not apply in the case of long-term gains arising from corporate liquidation distributions, binding contracts, and installment sales entered

into on or before October 9, 1969. The entire taxable half of these gains was subject to the 50 percent rate first, and, in the event that these gains exceeded \$25,000 (\$12,500), any other long-term gains were taxed at the higher regular rates as part of taxable income.

Since the alternative tax was computed at no less than 50 percent, the computation was profitable only to taxpayers whose taxab'e income was large enough to be taxed at rates higher than 50 percent under the regular computation method. This meant that taxab'e income had to exceed \$26,000 for married taxpayers filing separately, \$38,000 for single persons and heads of households, and \$52,000 for married persons filing jointly.

Taxpayers with large amounts of taxable income which included both earned income (salaries, wages, and the like) and net long-term capital gains could avail themselves of the "maximum tax" on earned income (limiting the tax rate on earned income to 50 percent) as well as the alternative tax on net long-term capital gains. See "Maximum Tax on Earned Income."

Balance for Partial Tax

See "Maximum Tax on Earned Income."

Business or Profession Net Profit or Net Loss

This source of income was reported by individuals who were sole proprietors of a non-farm business or self-employed members of a profession. When there were two or more sole proprietorships operated by the same taxpayer(s), the single amount of profit or loss included in adjusted gross income represented the combined profit and loss from all business activities. The proprietor was required to exclude investment income from business profits and to include it instead with the various types of investment income for which separate provision was made on the individual income tax return.

Business costs and expenses were deductible from gross receipts or gross sales in arriving at net profit or loss. Compensation of the proprietor was taxable income and therefore not allowed as a business deduction in computing net profit. The carryover of a prior-year net operating loss was not considered a business expense but was offset instead against "other income" on the proprietor's income tax return.

Information on business receipts and expenditures can be found in *Statistics* of *Income—Business Income Tax Returns*.

Capital Assets

See "Sales of Capital Assets."

Capital Gain Distributions Not Reported on Schedule D

These distributions included the following:

- (1) Long-term capital gains credited or distributed to individual taxpayers by regulated investment companies (mutual funds). Gains credited but not distributed were reported as income, but the taxpayer was also credited with the amount of tax paid on the gains by the regulated investment company (mutual fund);
- (2) Long-term capital gains distributed by real estate investment trusts.

Normally, taxpayers would have entered amounts of these distributions on Schedule D, Capital Gains and Losses. However, if the taxpayers did not need Schedule D to report any other gains or losses or to compute the alternative tax, they then entered 50 percent of the capital gain distributions on line 34, page 2 of Form 1040. See also "Sales of Capital Assets."

Capital Gains and Losses

See "Sales of Capital Assets."

Capital Gains Offset

See "Maximum Tax on Earned Income."

Capital Gains Portion of Lump-sum Distributions

See "Lump-sum Distributions."

Capital Loss Carryover

See "Sales of Capital Assets."

Casualty and Theft Losses

Personal casualty and theft losses not compensated by insurance were deductible from adjusted gross income to the extent that the loss for each casualty or theft exceeded \$100. A casualty was defined as complete or partial destruction of property resulting from an identifiable event of a sudden, unexpected, or unusual nature. This deduction was tabulated as part of "miscellaneous deductions."

Contributions

Contributions deductible from adjusted gross income were gifts to organizations created in the United States or its possessions, or under its laws, and operated for religious, charitable, scientific, literary, or educational purposes exclusively, or for the prevention of cruelty to children or animals, and gifts to veterans' organizations or to governmental agencies which used the gifts for public purposes. Individuals who were members of a partnership also included their pro rata share of partnership contributions.

In general, a deduction was allowed for all contributions up to 50 percent of adjusted gross income, with the exception of contributions to private non-operating foundations which were subject to a 20 percent limitation. However, contributions of certain capital property which apprecrated in value were subject to a 30 percent limitation unless the taxpayer elected to take the unrealized appreciation into account for tax purposes by reducing the contribution deduction by 50 percent of the potential long-term capital gain on a sale of the property. Contributions exceeding the 50 (or 30) percent limitation could be carried over to be deducted in the next 5 years.

Prior to 1970, in certain cases, an individual could contribute an unlimited amount. In order to qualify, contributions plus income tax in the taxable year and in 8 out of 10 preceding taxable years must have exceeded 90 percent of taxable income (computed without regard to certain deductions, including those for contributions and exemptions). The unlimited deduction was to be phased down to the 50 percent limitation over a 5-year period. For tax years beginning in 1970, the charitable deduction could not reduce a taxpayer's taxable income to less than 20 percent of adjusted gross income. This percentage was to be increased ratably by 6 percentage points a year for the years 1971 through 1974, until the limit on the deduction reached the general 50 percent limit for 1975 and thereafter.

Credit for Contributions to Candidates for Public Office

See "Political Contributions."

Credit for Federal Tax on Gasoline, Fuel, and Oil

This was a credit allowed in full or in stated amounts by section 39 of the Internal Revenue Code for excise taxes paid on: (1) gasoline used on farms for farming purposes, (2) gasoline used for offhighway purposes or by local transit systems, (3) lubricating oil used for nonhighway purposes, and (4) noncommercial aviation fuels used for nontaxable purposes or fuels which were resold during the taxable year. These taxes could be applied as a credit against income tax liability when the return was filed or refunded during the taxable year if the credit for any fuel category or any lubricating oil in any of the first three quarters of the year was at least \$1,000.

Credit on 1975 Tax

This credit was part of the overpayment on 1974 tax which taxpayers specifically

requested to be credited to their estimated tax for 1975.

Dividend Exclusion

A taxpayer could exclude up to \$100 of eligible dividends from adjusted gross income. On joint returns, the maximum exclusion was \$200 if both husband and wife received eligible dividends, each excluding up to \$100 against the respective dividend income. For an explanation of eligible dividends, see "Domestic and Foreign Dividends Received."

Dividends in Adjusted Gross Income

Total domestic and foreign dividends less the dividend exclusion equalled dividends in adjusted gross income.

For further explanations, see "Domestic and Foreign Dividends Received" and "Dividend Exclusion."

Domestic and Foreign Dividends Received

Domestic and foreign dividends received included:

- (1) Dividends eligible for exclusion consisting of dividends from domestic corporations received directly, or indirectly, as a beneficiary of income from estates or trusts, or as a partner for his or her distributive share of partnership profits.
- (2) Dividends not eligible for exclusion consisting of dividends from:
- (a) foreign corporations, China Trade Act corporations, tax-exempt farmers' cooperatives, real estate investment trusts, and
- (b) corporations doing business in possessions of the United States, if 80 percent or more of their gross income was derived from U.S. possessions and 50 percent or more from the active conduct of a business in U.S. possessions.

Domestic and foreign dividends did not include capital gain distributions from regulated investment companies and real estate investment trusts or nontaxable distributions of stock or stock rights, returns of capital, or liquidation distributions. Also excluded were so-called dividends on deposits or withdrawable accounts in mutual savings banks, cooperative banks, savings and loan associations, and credit unions; and, patronage dividends declared by farmers' cooperatives and other tax-exempt organizations.

Earned Income

See "Maximum Tax on Earned Income."

Earned Income from Sources Outside the United States

See "Income Earned Abroad."

Earned Net Income

See "Maximum Tax on Earned Income."

Earned Taxable Income

See "Maximum Tax on Earned Income."

Estate or Trust Net Income or Loss

This was the beneficiaries' share of fiduciary income (with the exception of the items described below which were reported separately) from any estate or trust. Income from estates or trusts included amounts required to be distributed and amounts credited to a beneficiary's account from current year fiduciary income, whether or not actually received.

It also included the beneficiaries' share of any accumulation distribution made in the current year by the fiduciary of a "complex trust" for income accumulated in prior tax years. Beneficiaries' share of these distributions was reduced by their share of depletion and depreciation before reporting the net amount as part of adjusted gross income.

Taxpayers excluded from estate or trust income their share of dividends and gains or losses from sales of capital assets and other property. Such income (which comprised the largest portion of income from an estate or trust) was included on the tax return on the separate lines provided for these income types. A loss from an estate or trust was allocated to the beneficiary only upon settlement or termination of an estate or trust which, for its last tax year, still had a net operating loss carryover or a capital loss carryover; or which had deductions (other than those for exemptions and charitable contributions) in excess of gross income.

Periodically, additional information on estate or trust income can be found in Statistics of Income—Fiduciary Income Tax Returns.

Estimated Tax Payments

See "Payments on 1974 Declaration of Estimated Income Tax."

Excess Social Security TaxesWithheld

For 1974, if the total social security (FICA) tax withheld was greater than \$772.20 because an employee worked for more than one employer, the excess could be taken as a credit toward payment of an employee's income tax. In the case of a joint return, the credit was computed for each taxpayer.

Exemptions

In the computation of taxable income, a

\$750 deduction was allowed for each exemption claimed.

An exemption was allowed for each taxpayer shown on a return (on joint returns, husband and wife were each regarded as a taxpayer). If either husband or wife filed a separate return, the other spouse's exemption could be claimed on that return only if the spouse did not file a return, had no gross income, and was not the dependent of another taxpayer. Additional exemptions were allowed for the taxpayer or spouse who indicated either or both of the following conditions: age 65 or over and blind.

Exemptions were also allowed for qualified dependents who had less than \$750 gross income (\$750 or more if in category (2) below) and who received more than half their support from the taxpayer.

The total number of exemptions shown in this report includes some duplication. This occurred in the case of—

- (1) dependents who had less than \$750 gross income, but filed a return to obtain a refund of tax withheld on wages, and
- (2) dependent children under 19 years of age or students who either were required to file a return because their gross incomes were \$2,050 or more, or had less than \$2,050 gross income but filed a return to obtain a refund of tax withheld on wages.

In each of these instances individuals were counted twice, as taxpayers filing their own returns and as dependents on another taxpayer's return.

Farm Net Profit or Net Loss

This source was reported by individuals who were sole proprietors of a farm. When there were two or more farms operated by the same taxpayer, the single amount of profit or loss included in adjusted gross income represented the combined profit and loss from all farming activities.

Farm business costs and expenses were deductible from farm gross business receipts in arriving at farm net profit or loss. Excluded from farm net profit or loss were (1) gain from sales of livestock held for breeding purposes and of land with unharvested crops, reported on the separate schedule for sales of property (Schedule D), and (2) farm rental income based on crops or livestock produced solely by the tenant, without material participation of the landowner (or sublessor) in the operation or management of the farm, reported as rental income by the owner on the separate schedule for supplemental income (Schedule E).

Additional information on farm receipts and expenditures can be found in Statistics of Income—Business Income Tax Returns.

Foreign Tax Credit

A credit against income tax was permitted for foreign taxes paid only if nonbusiness deductions were itemized and the foreign tax was excluded from those deductions. The credit related to the income and profits taxes paid to foreign countries or possessions of the United States and included the taxpayer's share of such taxes paid through partnerships and fiduciaries. In general, the tax credit was limited to the same proportion of the income tax before credits as the taxable income from foreign sources bore to the entire taxable income, but could not exceed the amount of foreign tax paid. Amounts in excess of the limitation could be carried back 2 years and the remainder carried forward 5 years for use in computing the credit for these years.

Fully Taxable Pensions and Annuities

See "Pensions and Annuities."

Fully Taxable Pensions and Annuities Reported on Schedule E

See "Pensions and Annuities."

Heads of Households, Returns of

These returns were filed by "unmarried" persons who furnished over half the cost of maintaining a household for the entire year for at least one qualifying relative. Unmarried persons, for tax purposes of this classification, were defined as single persons, married persons legally separated, certain married individuals living apart but not legally separated, or persons married to nonresident aliens, "Qualifying" relatives, such as children, parents, brothers, and sisters, generally had to qualify as the taxpayer's dependents and had to actually live with the taxpayer. There were two exceptions to this rule. Parents of the taxpayer had to be dependents but did not have to live in the same household, while children of the taxpaver did not have to be dependents but did have to reside in the same household with the taxpayer.

A special tax rate schedule was provided for heads of households which gave approximately half the benefit of the joint return schedule.

Income Averaging

The income averaging computation permitted a part of an unusually large amount of taxable income for any one year to be taxed at lower rates, thus resulting in a reduction of the overall amount of tax due. An eligible individual could choose this computation if the "averageable in-

come" for the year was more than \$3,000.

"Averageable income" was the amount by which "adjusted taxable income" exceeded 120 percent of "average base period income" (the average of taxable income with certain other adjustments, for the 4 preceding tax years). Briefly, the income averaging computation operated to tax all averageable income at the same rate which applied to the first one-fifth of such income. "Adjusted taxable income," from which the averageable income was derived, covered almost all types of taxable income.

Income Earned Abroad

A U.S. citizen who was a bona fide resident of a foreign country was allowed to exclude from U.S. taxation all or a portion of any earned income received while living abroad. For the first 3 years of residence abroad, the taxpayer was allowed to exclude a maximum of \$20.000 per year from taxable income. After 3 years the maximum excluded amount was generally increased to \$25,000 per year. Taxpayers who lived in a foreign country for the entire year could use the entire exclusion amount; otherwise, they determined the amount on a pro-rated basis.

Earned income was defined as wages, salaries, professional fees, and other compensation for personal services actually rendered. It did not include dividends, capital gains, or interest. Earned income paid to U.S. citizens by the U.S. Government was not exempt, nor were pensions or annuities exempt if attributable to employer contributions made for services rendered outside the United States.

Exempt income earned abroad was reported on Form 2555, Exemption of Income Earned Abroad, but was not entered on Form 1040 because it was not included in adjusted gross income. Persons with no other income were required to complete just the name, address, social security number, and signature sections of Form 1040. Returns of persons with wholly exempt income were tabulated in the "no adjusted gross income" size class for the statistics.

To qualify for the residence exemption, a person was required to have been a resident of a foreign country for an entire year. If a taxpayer was a resident of the country for only a part of the tax year, the income earned abroad during that year was eligible for exclusion if the taxpayer remained a resident for the next full tax year. If the taxpayer filed a current-year return for the year in which he or she took up residence abroad, all of the income earned during the year was initially subject to tax, and, to take advantage of the exclusion, the taxpayer had

to file an amended return after he or she became eligible for the exclusion. As an alternative, the taxpayer could apply for a special extension for filing a return until the residency requirement had been met.

U.S. citizens living abroad who were not bona fide residents of a foreign country could also be eligible for excluding all or a portion of their earned income. However, these persons did not become eligible until they had been present in a foreign country or countries for 17 out of 18 consecutive months. At that point, the same rules applied to them as applied to bona fide residents (except that the maximum amount excluded did not increase above \$20,000 after 3 years). For the purpose of this provision, the term "foreign country" meant territory under the sovereignty of a government other than that of the United States.

Income Subject to Tax

In general, income subject to tax was the base for the assessment of income tax before credits. For returns with the regular or maximum tax computations, the income subject to tax was "taxable income," that is, adjusted gross income less personal deductions and exemptions. For returns with alternative tax computation, the income subject to tax was the larger of taxable income or one-half excess net long-term capital gain over net short-term capital loss.

For income averaging returns, income subject to tax was a reduced amount of taxable income especially computed for the statistics by working back from the tax itself. As an example, suppose a taxpayer filing jointly had \$20,000 of taxable income, all of which was eligible for averaging. The income tax before credits computed under income averaging was \$3,100 (see "Income Averaging" above). By consulting the tax rate schedule for joint returns it could be determined that this was the same tax assessable on \$15,360 of taxable income under the regular tax computation method. Therefore, this latter amount (\$15,360) was tabulated as income subject to tax. (See also section 3, Tax Computation and Tax Rates.)

The ordinary income portion of lumpsum distributions (taxed under the special income averaging methods) and tax preference income (taxed under the minimum tax provisions of the law) were not included in income subject to tax because these two types of income were excluded from adjusted gross income and, therefore, taxable income. Also, they were subjected to special types of tax computation irrespective of any other income tax paid by the taxpayer. See also "Type of Tax Computation."

Income Tax After Credits

Income tax after credits was equal to "income tax before credits" minus the following statutory credits: retirement income credit, investment credit, foreign tax credit, Work Incentive (WIN) credit, and credit for contributions to candidates for public office. It did not include tax from recomputing prior-year investment credit, tax from recomputing prior-year Work Incentive (WIN) credit, self-employment tax, social security tax on tip income, or additional tax for tax preferences ("minimum tax").

Income Tax Before Credits

Generally, this was the tax liability computed on current year "taxable income" based on:

- (1) The regular tax, including the tax from the tax tables,
 - (2) The alternative tax,
- (3) Tax computed using the standard income averaging provision, or
- (4) Tax computed using the maximum tax computation on earned income.

The Employee Retirement Income Security Act of 1974 stipulated that beginning with Tax Year 1974 another income tax was to be added to the amount computed under one of the above methods to complete "income tax before credits." This tax, known as "tax from special income averaging," was a tax computed on the ordinary income portion (in contrast to the portion treated as long-term capital gain) of a lump-sum distribution from a qualified pension or retirement plan. The ordinary income portion of the distribution was excluded from the taxpayer's "taxable income" and taxed separately from it. Because of this tax treatment, each was taxed at rates lower than they would have been had the combined total been taxed. Thus, as a result of this Act, it was possible for a taxpayer to have no taxable income and still have an amount for income tax before credits.

See also "Lump-sum Distributions Not Included in Adjusted Gross Income" and "Special Income Averaging Methods."

Income Tax Withheld

Tax withheld represented amounts deducted from salaries, wages, tips, and other forms of remuneration. An employer could use either the "percentage" or "wage bracket" method, both of which were based on graduated withholding rates ranging from 14 to 36 percent; or any of the alternative methods permitted by the Internal Revenue Service in determining the amount to be withheld.

Income tax withheld from pensions and annuities reported on Form W-2P, Statement for Recipients of Annuities, Pensions,

or Retired Pay, was included in this amount.

Income Tax Withheld on Form W-2P

This represented Federal income tax withheld as shown on Form W-2P, Statement for Recipients of Annuities, Pensions, or Retired Pay. Salary or wage income was, in general, automatically subject to withholding of Federal income tax; however, annuity, pension, or retirement income was not subject to withholding unless the recipient of these latter types of income specifically requested that the Federal income tax be withheld at the source of income. This was accomplished by the recipient filing a Form W-4P, Annuitant's Request for Federal Income Tax Withholding.

Interest Paid

Interest paid on personal debts, mortgages, bank loans, and installment purchases of real or personal property was deductible, but interest paid on money borrowed to buy tax-exempt securities or single premium life insurance and endowment contracts was not. The amounts deductible as interest expense included "investment interest" (that amount paid or accrued on indebtedness incurred, or continued, to purchase or carry property held for investment), subject to the limitations prescribed in the law. Interest relating to business, royalty, and rental income was deducted directly from these items and was therefore not reflected in the interest paid statistics. For installment purchases, interest paid included amounts stated in the contract, certain unstated amounts of interest as provided in Code section 483, and finance charges.

Interest Received

Interest received was the taxable portion of interest received from bonds, debentures, notes. mortgages, personal loans, bank deposits, and savings accounts. Also includable were so-called dividends on deposits or withdrawable accounts in mutual savings banks, cooperative banks, savings and loan associations, and credit unions. Excluded was the interest on a State or local Government obligation which was tax-exempt and therefore did not have to be reported on the tax return.

Investment Credit

In general, the investment credit applied against income tax was 7 percent of a taxpayer's qualified investment in certain depreciable assets, chiefly machinery and equipment, with a useful life of 3 years or more. For purposes of the

credit, the qualified investment was limited, depending on the length of its intended life and whether it was new or used.

The Tax Reform Act of 1969 provided that the investment credit would no longer be available for property acquired after April 18, 1969, or for property on which construction, reconstruction, or erection began after that date, unless there was a binding contract in effect on that date. However, the Revenue Act of 1971 restored the investment credit for qualified investment in property acquired after August 15, 1971, or ordered after March 31, 1971.

There were also limitations on the credit itself, for the most part dependent on the presence or size of income tax, and tax first had to be reduced by foreign tax credit and retirement income credit before the investment credit could be applied. Amounts in excess of these limitations could be carried back 3 years and the remainder carried forward, in general, to the succeeding 7 years, for use in computing the credit for these years. Special rules applied in the case of the carryforward of credit computed under laws in effect prior to 1971.

Itemized Deductions

Itemized deductions from adjusted gross income could be claimed for contributions, interest paid, taxes, medical expenses, casualty or theft loss, alimony payments, union dues, child care expenses, and other expenditures for which no specific line or schedule was provided on the return. Such other expenditures included educational expenses and certain expenses connected with the taxpayer's employment.

Itemized deductions were tabulated on returns with positive adjusted gross income even though they were in excess of taxable income. As a result, on breakeven or deficit adjusted gross income returns, the taxpayer had nothing from which to subtract the deductions; consequently, itemized deductions were not tabulated from these returns even when the taxpayer entered them on the return form.

Joint Returns of Husbands and Wives

These were either returns on which married taxpayers reported their combined income or returns of married taxpayers where only one spouse had income, but exemptions of both were claimed.

Long-term Gains From Certain Binding Contracts, Distribution, and Installment Sales

See "Alternative Computation of Tax."

Low-Income Allowance

The low-income allowance was the minimum standard deduction, designed to aid low-income taxpayers. For 1974, the low-income allowance was \$1,300 (\$650 for a married person filing separately). See also "Standard Deduction."

Lump-Sum Distributions Not Included in Adjusted Gross Income

Special tax treatment was accorded lump-sum distributions made in taxable years beginning after December 31, 1973. These lump-sum distributions were payments to an individual (either an employee or the employee's beneficiary) from qualified employee pension, annuity, profitsharing, or stock bonus plans made in one tax year and representing an employee's entire interest in the plan. The payments must have been made: (1) as a result of the employee's death, (2) after the employee reached age 591/2, (3) as a result of the employee's (not including self-employed individuals or owner-employees) separation from service, or (4) after a self-employed individual or an owner-employee became disabled.

The entire amount of such !ump-sum distributions was not necessarily subject to taxation. The taxable portion was determined by subtracting from the total amount of the distribution (1) any amounts contributed to the plan by the employee (less any previous distributions received that were not includable in the employee's gross income) and (2) net unrealized appreciation of employer securities. (The employee paid the tax on the unrealized appreciation of employer securities contributed to the plan by the employer.) Thus, the total taxable amount of the distribution consisted of employer contributions and any income earned on the account. An allocation of this taxable portion was then made between long-term capital gain and ordinary income, based on the number of the employee's years of service before 1974 and after 1973. In general, the portion of the distribution attributable to active participation in a plan before 1974 qualified as long-term capital gain. while the portion attributable to active participation after 1973 was ordinary income. This ordinary income portion of the lump-sum distribution could then be taxed under an elective special 10-year averaging method. In such cases, the ordinary income portion was excluded from adjusted gross income (and, accordingly, taxable income) and taxed separately. Otherwise, the ordinary income portion was included in adjusted gross income and taxed in the same manner as other income. See "Special Income Averaging Methods" and the text in section

 Tax Computation and Tax Rates, for a full discussion of this special tax computation.

In the statistics for 1974, therefore, the ordinary income portion of the lump-sum distribution taxed under the special income averaging method was not included in adjusted gross income and, as a result, the data for adjusted gross income are not entirely comparable with those for previous years.

Marginal Tax Rates

The marginal tax rate was the highest rate used by a taxpayer in computing tax under a specified tax computation method. For example, if a joint return showed taxable income of \$11,000, the tax rate schedule (reproduced in the income tax return facsimile at the end of this report) indicates tax as \$1,380 on the first \$8,000 plus 22 percent of the excess. The marginal rate in this case is 22 percent, and the income taxed at the marginal rate is \$3,000 (\$11,000 minus \$8,000).

The example assumes that the tax was determined solely on taxable income under the regular computation method. If a tax-payer had income subject to tax both at the regular rates and the special capital gains rates, a marginal rate was determined for each portion of income subject to tax. The marginal rate for income averaging returns was determined for the statistics by applying the rates from the regular rate schedule to a reduced amount of taxable income (described under "Income Subject to Tax").

See also "Income Subject to Tax," as well as the text and examples in section 3, Tax Computation and Tax Rates.

Maximum and Alternative Tax Computation

See "Maximum Tax on Earned Income."

Maximum and Regular Tax Computation

See "Maximum Tax on Earned Income."

Maximum Tax on Earned Income

Income tax before credits was usually computed by applying to taxable income graduated tax rates ranging from 14 to 70 percent. However, taxpayers with large amounts of "earned income" could elect to limit the top tax rate on such income to a maximum of 50 percent. This was accomplished by splitting taxable income into "earned taxable income" and "other taxable income." To earned taxable income the regular rates starting with 14 percent were applied, but to amounts which would have been subject to rates

higher than 50 percent, the maximum tax rate of 50 percent was instead applied. Other taxable income was taxed at regular rates higher than 50 percent, except for any portion subject to capital gains rates under the alternative tax computation.

"Earned income" was gross income from salaries, wages, professional fees and compensation for personal services. If the taxpayer engaged in a trade or business where both services and capital were material income-producing factors, up to 30 percent of net profits was considered earned income. Net proceeds from the sales of property created by the taxpayer were also considered earned income. "Earned net income" was earned income as here defined less allocable deductions and expenses. Earned net income was used to determine "earned taxable income." Taxable income was multiplied by the ratio of earned net income to adjusted gross income. The result (limited to the amount of taxable income) was subject to two further reductions. The first reduction was the "tax preference offset," which was the greater of "tax preferences after exclusion" (used in the computation of "minimum tax") for 1974 or the average of this amount for 1970-74. The second reduction applied to those taxpayers who had capital gains and were eligible for the special tax treatment afforded by the alternative tax computation method. Since the capital gains had already received special tax treatment under the alternative tax method, the amount of income subject to maximum tax treatment (i.e., earned taxable income) had to be limited to taxable income less one-half of the net longterm capital gain in excess of net shortterm capital loss. This is tabulated in the statistics as the "capital gains offset," Earned taxable income, then, was the result of applying an earnings ratio to taxable income and then subtracting from that result those items which had already received special tax treatment, namely tax preferences after exclusion and onehalf of the amount by which net long-term capital gains exceeded net short-term capital losses.

The part of taxable income which was not earned taxable income was "other taxable income," Other taxable income, in turn, consisted of the tax preference offset, the capital gains offset, as well as "unearned taxable income," a residual amount.

Income tax before credits on returns with the maximum tax on earned income was the sum of the tax on earned taxable income computed as described in the first paragraph plus the tax on "other taxable income" defined above. Except for taxpayers using the capital gains rates of the alternative tax computation, the

tax on "other taxable income" was the regular tax on taxable income less the regular tax on earned taxable income. For taxpayers electing the alternative tax computation, the tax on "other taxable income" was the alternative tax on capital gains plus the regular tax on taxable income less the regular tax on the sum of earned taxable income and taxable income from long-term capital gains.

The maximum tax computation was not available to married persons filing separate returns or to taxpayers electing income averaging. See also "Alternative Computation of Tax" and the text in section 3.

Medical and Dental Expenses

In general, medical and dental expenses could be claimed as itemized deductions to the extent that they exceeded 3 percent of adjusted gross income. Expenditures considered for this deduction were the actual amounts paid during the tax year for health care of the taxpayer, spouse, dependents, and any other person who, except for the fact that he or she had \$750 or more of gross income or filed a joint return with his or her spouse, could be claimed as a dependent. Amounts paid for drugs and medicines were included in medical expenses only to the extent that they exceeded 1 percent of adjusted gross income. Any insurance received on account of medical expenses incurred reduced the cost which could be considered as medical expenses actually paid by the taxpayer. However, one-half the cost of medical insurance up to \$150 was fully deductible as a medical expense without regard to the 3 percent limitation, while the remaining one-half cost plus any excess over \$150 was deductible as a regular medical expense.

Minimum Tax

See "Additional Tax for Tax Preferences."

Miscellaneous Itemized Deductions

Included here were all specified non-business deductions from adjusted gross income which did not qualify as taxes, medical expenses, interest, or charitable contributions. These included alimony; expenses incurred in the collection of income or for the management, conservation, or maintenance of property held for the production of income subject to tax; gambling losses not in excess of winnings reported in income; amortization of bond premium; expenses connected with the taxpayer's employment, for example, dues to professional societies, cost of tools and supplies for the job, and fees to employ-

ment agencies; contributions to candidates for public office; fees paid for the preparation of a tax return; and allowable expenses of an employee in connection with the employer's business.

Casualty and theft losses, defined earlier in this section, while shown as a separate category on the return form, were tabulated as part of miscellaneous deductions for purposes of this report.

One-Half Excess Long-term Gain

See "Alternative Computation of Tax."

Other Income (Net)

Included here were such income items as prizes, awards, sweepstakes winnings, gambling profits, recovery of bad debts, insurance received as reimbursement for medical expenses taken in a previous year, and any other income subject to tax for which there was no specific line provided on the return form. Taxpayers were required to apply any deduction for business net operating losses against "other income."

Other Tax Credits

"Other tax credits" included (1) the credit for withholding on tax-free covenant bond interest allowed only if non-business deductions were itemized, and (2) the "throwback tax credit" allowed trust beneficiaries for certain taxes previously paid by the trust. If these credits were in excess of the total tax, they were treated as an overpayment and could result in a refund. Also included were amounts which could not be identified as to retirement income, investment, Work Incentive (WIN), foreign tax, or contributions to candidates credits. (See also "Other Taxpayments.")

Other Taxes

"Other taxes" included the tax on accumulation distributions of trusts and amounts which could not be identified as to self-employment tax, tax from recomputing prior-year investment credit, tax from recomputing prior-year Work Incentive (WIN) credit, additional tax for tax preferences (minimum tax), or social security tax on tip income.

Other Taxpayments

"Other taxpayments" included the credit from a regulated investment company and any other unidentified amounts that could not be allocated to "excess social security taxes withheld," or "credit for tax on gasoline, fuel, and oil." "Other tax credits" to the extent that they were in excess of total tax and were refundable were also tabulated as other taxpayments.

Other Taxable Income

See "Maximum Tax on Earned Income."

Overpayment

An overpayment of tax occurred when the sum of the tax withheld, payments on declaration of estimated tax, payment with request for extension of filing time, and other payments exceeded the combined income tax after credits, self-employment tax, tax from recomputing prior-year investment and Work Incentive (WIN) credits, additional tax for tax preferences (minimum tax), and social security tax on tip income. Overpayments could be refunded: or, at the taxpayer's election, taken as a credit on the subsequent year's estimated tax, or taken partly as a refund and partly as a credit against estimated tax. See section 3 for the effect of the rebate on overpayment and tax due.

Partnership Net Profit or Net Loss

Partnership net profit or loss was reported by persons who were members of a partnership, syndicate, joint venture, or association. The taxpayer's profit or loss shown was the share only of the ordinary income or loss of the enterprise together with payment made to the taxpayer for the use of capital or as a salary (prior to 1972, there was no specific instruction to taxpayers on how to report salaries and interest from partnerships, and they may have classified them on the basis of either the nature of the income or the nature of the payer; for 1972, the partnership return specified that such amounts be included in partnership net profit or loss). If the individual was a member of more than one partnership, the single amount of partnership profit or loss reported in adjusted gross income, whether actually received or not, was the net result of all shares.

The ordinary income of the partnership did not include dividends qualifying for the exclusion, net short- and long-term capital gain or loss, and interest on tax-free covenant bonds. Such income was included on the tax return on the separate lines provided for these income types.

Additional information for partnerships can be found in Statistics of Income—Business Income Tax Returns.

Payment with Request for Extension of Filing Time

This payment was made when the taxpayer filed Form 4868, "Application for Automatic Extension of Time to File U.S. Individual Tax Return" and gained a 2-month extension of time to file the Form 1040. The application operated to extend the time to file. It did not extend the time for payment of expected tax since full payment of any tax due had to be made with the application for extension. When the taxpayer filed the return, he or she entered the amount paid with Form 4868 on Form 1040 to determine any tax still due or any amount of overpayment of tax.

Payments on 1974 Declaration of Estimated Income Tax

These payments, summarized on the individual income tax return, were paid with the 1974 Declaration of Estimated Income Tax, Form 1040ES. The amount reported included any credit which was applied against the estimated tax by reason of an overpayment of the 1973 tax liability.

Pensions and Annuities

Generally, pensions represented periodic income received after retirement and made in consideration of past services with an employer, while annuities were income payable at stated intervals in consideration of a specific premium. A laxpayer could acquire a pension or annuity either by purchase from a commercial organization (usually life insurance, endowment, or annuity contracts) or under a plan or contract connected with the taxpayer's employment. Those pensions or annuities obtained in connection with employment could be purchased entirely by the taxpayer or could be financed in part (a contributory plan) or in whole (a non-contributory plan) by contributions of the employer.

Since a non-contributory pension was one paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was reported on line 33 of Form 1040 rather than on Schedule E, Supplemental Income Schedule, which was used to report amounts received from a contributory pension.

For the taxpayer who participated in a contributory retirement plan while employed, the amount received was only partially taxable; in general, the amount excludable from gross income, or the nontaxable portion, represented the taxpayer's contributions under the plan, while the taxable portion represented the employer's contribution. The entire amount of pension received for the year was reported on the supplemental income schedule (Schedule E), with the taxable portion shown separately and carried forward to the Form 1040 as "Schedule E income." When it was possible for the retired employee or a survivor to recover the em-

ployee's contributions within 3 years by the annuity payments received, the payments were nontaxable until recovered, after which time the pension or annuity was fully taxable. This was the "threeyear rule" computation method. If this method was inapplicable, the taxpayer's yearly receipts were prorated into taxable and nontaxable portions based on life expectancy at the time that the pension or annuity started (or term certain if the annuity was not payable for life). Receipts from individually purchased annuities were usually prorated into taxable and nontaxable portions, since the taxpayer could expect to receive more than the cost, but not within 3 years.

In certain circumstances, an employee (or the employee's beneficiary) could receive a lump-sum payment from a pension or annuity plan. Determination of any taxable portion of the lump-sum payment and its tax treatment are discussed in this section under "Lump-Sum Distributions Not Included in Adjusted Gross Income" and "Special Income Averaging Methods."

Percentage Standard Deduction

See "Standard Deduction."

Political Contributions

An individual taxpayer was allowed to elect either a credit or an itemized deduction for political contributions paid during the tax year. A credit against income tax was permitted for one-half of the political contributions made, up to \$25 on a joint return or \$12.50 on a return of a married person filing separately or on the return of a single person. In lieu of the credit, an individual could deduct from adjusted gross income political contributions made. up to \$100 on a joint return or \$50 on a return of a married person filing separately or on the return of a single person. The political contribution could be to a candidate or candidates for election to a Federal, State, or local office, in a primary, general, or special election, or it could be to a political campaign committee.

Availability of the credit allowed taxpayers claiming the standard deduction to reduce their tax liability by all or a part of their political contributions. Taxpayers who itemized their deductions, however, found that the deduction was more advantageous if their marginal tax rate exceeded 50 percent. (See "Marginal Tax Rates," discussed in this section.)

Presidential Election Campaign Fund Checkoff

Taxpayers could elect to designate \$1 (\$2 on a joint return if both the taxpayer and spouse so elected) of their 1974 tax

liability to be applied to the Presidential Election Campaign Fund. This designation could be made by checking the appropriate box on line 3 of Form 1040 or Short Form 1040A. The election did not affect the taxpayer's tax liability for the year.

Refund

A refund of tax included all overpayments not applied by the taxpayer as a credit to the next year's estimated tax. See "Overpayment."

Regular Tax Computation

Typically, the taxpayer in determining "income tax before credits" first computed taxable income. Depending on marital status, the taxpayer then applied rates from one of four tax rate schedules to compute the tax. In some instances the taxpayer used the equivalent tax table or requested the Internal Revenue Service to compute the tax. Returns of such taxpayers are also classified under the regular tax computation method.

Rent Net Income or Loss

Rent net income or loss constituted a part of adjusted gross income and was determined by deducting from gross rents amounts for depreciation, repairs, maintenance, interest, taxes, commissions, advertising, fuel, insurance, janitor service, and any other allowable expenses related to the rented property.

Retirement Income Credit

A credit based on "retirement income" was allowed an individual receiving earned income (such as salaries or wages) of more than \$600 in each of any 10 calendar years prior to the tax year for which the credit was computed.

Retirement income for taxpayers under 65 years of age was defined as pension and annuity income received under public retirement systems. Retirement income for taxpayers age 65 or over was defined as pension and annuity income plus dividends in adjusted gross income, interest, and gross rents.

The credit could not exceed the income tax reduced by credits for foreign taxes and for tax withheld on lax-free covenant bond interest.

Royalty Net Income or Loss

Net royalties consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; revenue from patents, copyrights on literary works, trademarks, formulae, and so on. Certain royalties received under a lease agreement on timber, coal, and domestic iron ore were eligible for capital gains or ordinary loss treatment under Code section 1231, and as a result of the separate computation required by that section are reflected in the statistics for "Sales of Capital Assets."

Salaries and Wages (Gross)

Gross salaries and wages as reported on the tax return were amounts of compensation for personal services prior to statutory adjustments which reduced the gross amount by the sick pay exclusion and certain expenses connected with employment. Also included were commissions; bonuses; tips; fees; excess reimbursement over employee business expenses; and the value of nonmonetary payments for services, e.g., merchandise, accommodations, or property. Identifiable amounts for any of these categories which may have been reported by taxpayers in "other sources" of income were treated as salaries and wages for the statistics. Excluded were portions of salaries and wages earned abroad which were tax-exempt under special provisions of the law.

Sales of Capital Assets

In general, capital assets for tax purposes meant property regarded or treated as an investment, such as stocks, bonds, and nonbusiness real estate including a personal residence. Thus, property held for sale during the ordinary course of business operations and depreciable and real property held in connection with a business were among the property types not covered by the tax definition of capital assets.

If capital assets were held for more than 6 months prior to their sale, only half of this "long-term" gain was taxable and in many instances at a rate lower than otherwise (see "Alternative Computation of Tax"). If the sale resulted in a loss, regard!ess of how long the asset was held, the loss could be completely offset against capital gains and to a limited extent against ordinary income. However, capital losses from sales of property held for personal use were not deductible.

In addition, net gains from dispositions of some of the property types excluded from the tax definition of capital gains could receive long-term capital gains treatment under special conditions set forth in the Code, while net gains from some of the property types included under the

definition could be denied capital gains treatment under other Code sections. The latter are referred to under the heading "Sales of Property Other Than Capital Assets, Net Gain or Loss."

Property used in trade or business, excluded from the tax definition of capital assets, received special treatment under Code 1231. Examples of such property were depreciable and real assets, most types of livestock if held for breeding purposes, the value of unharvested crops sold with the land they grew on, as well as certain mineral rights. Gains and losses from sales or other dispositions under section 1231 had to be aggregated first. If the overall result was a net gain, it was included in the computation of net long-term capital gain or loss. If the overall result was a net loss, it was included in the computation of net gain or loss from sales of property other than capital assets. Thus, a net gain under section 1231 could receive the more beneficial treatment of a long-term capital gain taxable under the alternative computation of tax, while a net loss under section 1231 received the more beneficial treatment as an ordinary loss which could be fully offset against ordinary income as well as against capital gains. Included in the computation under section 1231 was an additional special computation to determine net gain or loss from certain 'involuntary conversions" (principally casualty or theft) of business assets and also of capital assets.

The amount of gain eligible for capital gains treatment under section 1231 was reduced in the case of certain depreciable and real property by sections 1245, 1250, 1251, and 1252, and in the case of certain mining property by section 617. Code sections 1245 and 1250 limited the eligible gain in the case of depreciable and real property based on adjustments for any accelerated depreciation claimed since 1962 and 1964, respectively (to the extent of such depreciation the gain was ordinary income). Code sections 1251 and 1252 further limited the eligible gain generally on these same property types if they were used in the business of farming. Code section 617 limited eligible gain on depletable mining property after taking account of certain exploration and development expenditures (to the extent of these expenditures gain was ordinary income). None of these Code provisions had any effect on the treatment under section 1231 of losses resulting from the disposition of such property.

Net short-term gain or loss—Gains and losses from sales or exchanges of capital assets held for 6 months or less were considered to be short-term. To obtain the

net short-term gain or loss, gains and losses from current year transactions were combined with—

- (1) any capital loss carryover from 1959-63.
- (2) any short-term capital loss carryover from 1964-73, and
- (3) any net short-term gain or loss received from partnerships or fiduciaries.

Net long-term gain or loss—Gains and losses from sales or exchanges of capital assets (or property treated as capital assets) held more than 6 months were considered to be long-term and therefore eligible for special beneficial tax treatment (see "Net gain" below and "Alternative Computation of Tax"). To obtain the net long-term gain or loss, gains and losses from current year transactions were combined with—

- (1) any net long-term gain or loss received from partnerships or fiduciaries,
- (2) any capital gain distributions of regulated investment companies (mutual funds) and real estate investment trusts,
- (3) net long-term gains included in the profits of Small Business Corporations electing to be taxed through shareholders (reduced by the special tax computed at the company level), and
- (4) any long-term capital loss carryover from 1964-73.

Short-term capital loss carryover—This carryover was the unused portion of any net capital loss sustained during 1959-63 and any net short-term loss sustained after 1963 which exceeded the loss year's net capital gain or the \$1,000 maximum net capital loss deduction.

Long-term capital loss carryover—This carryover was the unused portion of net long-term loss sustained after 1963 which exceeded the loss year's net short-term capital gain or the \$1,000 maximum deduction for net capital loss. If both a net short-term loss and net long-term loss were incurred, the net short-term loss was offset first.

Net gain-In computing the gain in adjusted gross income, the net short-term gain or loss was combined with the net long-term gain or loss. The amount of net gain in adjusted gross income conformed to one of several conditions, namely, (a) on returns with a net long-term gain, the amount included in adjusted gross income was 50 percent of the excess net longterm gain over net short-term loss, (b) on returns with only a net long-term gain, 50 percent of the gain, (c) on returns with both net short- and long-term gain, the entire amount of net short-term gain combined with 50 percent of the net longterm gain, (d) on returns with only a net short-term gain, the entire net gain, and (e) on other returns, the entire excess of net short-term gain over net long-term loss.

Net gain includes the amount of capital gain distributions received by taxpayers which would normally have been entered in Schedule D. Capital Gains and Losses. However, if taxpayers did not need Schedule D to report any other gains or losses or to compute the alternative tax, they did not file that schedule but entered 50 percent of the capital gain distributions on line 34 of the Form 1040. The statistics include a separate tabulation of the capital gain distributions not reported on Schedule D.

Net loss—In computing net loss in adjusted gross income the net short-term gain or loss was merged with the net long-term gain or loss, and the excess loss was allowed to the extent of the smallest of (1) the short-term loss in excess of any long-term gain plus one-half of the long-term loss in excess of any short-term gain, (2) taxable income computed without regard to the capital loss or personal exemptions, or (3) \$1,000 (\$500 for married tax-payers filing separately).

Sales of Property Other Than Capital Assets, Net Gain or Loss

In general, property other than capital assets related to property of a business nature in contrast to personal investments which were capital assets. Specifically included were sales of (1) certain depreciable, depletable, and real business property (see below); (2) accounts and notes receivable acquired in the ordinary course of business for services rendered or from sale of property includable in inventory or ordinarily held for sale; and (3) certain copyrights, literary, musical, or artistic compositions or similar properties. Also included were (1) any share of gain or loss received through partnerships and fiduciaries (in contrast to capital gain or loss, gain or loss from these transactions was included in its entirety in computing adjusted gross income); (2) losses on sales of small business investment company stock (considered as ordinary losses rather than capital losses; gains were treated as capital gains, however); and (3) losses on small business stock if the owners were the original holders (however, such losses were limited to \$50,000, or \$25,000 for married persons filing separate returns; gains were treated as capital gains); and (4) amounts resulting from certain "involuntary conversions" including net losses from casualty and theft (see below).

As explained under the definition of "Sales of Capital Assets," a net gain from dispositions of (or certain transactions involving) specified types of business property that were excluded from the tax definition of capital assets could receive capital gains treatment under section 1231.

Gains and losses from these dispositions or transactions first had to be aggregated. It the overall result was a net gain, it was included in the computation of net long-term capital gain. If the overall result was a net loss, it was included in the computation of net gain or loss from sales of property other than capital assets. The gains and losses resulting from involuntary conversions were especially treated in this computation.

The amount of gains (though not losses) on dispositions of property includable in the computation of net gain or loss under section 1231 was limited as a result of Code sections 1245, 1250, 1251, 1252, and 617. To the extent the amount eligible for capital gains treatment was thereby reduced, the amount included in the statistics for net gain or loss, sales of property other than capital assets, was increased.

Sections 1245 and 1250 applied to certain depreciable and real property. Sections 1251 and 1252 prescribed special limitations for much of this same property if it was used in the business of farming. Section 617 applied to certain depletable property.

Self-Employed Retirement Deduction

In general, self-employed individuals could contribute to a qualified retirement plan and deduct all or a part of such contributions in computing adjusted gross income. The amount which could be deducted was based on "earned income" defined as (1) net earnings from selfemployment, but only with respect to a trade or business in which personal services of the taxpayer were a material income-producing factor, and (2) income from the disposition of certain property by individuals whose personal efforts created the property. The Employee Retirement Income Security Act of 1974 raised the maximum amount of the deduction to 15 percent of earned income or \$7,500, whichever was less. Previously, the amount was 10 percent of earned income or \$2,500, which aver was less.

Self-Employment Tax

This tax, levied under the social security system, was reported by each individual who had self-employment earnings of at least \$400 derived from a sole proprietorship or from any share of partnership profits. Citizens employed by foreign governments or international organizations were subject to self-employment tax on salaries. Certain types of income and deductions such as investment income, capital gains and losses, deductions for net operating losses, and casualty and theft losses were not allowed in computing self-employment earnings.

The maximum amount subject to selfemployment tax for 1974 was \$13,200, reduced by any wages on which social security tax had been withheld by any employer. The maximum self-employment tax payable was \$1,042 based on the 7.9 percentage rate in effect for that year. Tax credits could not be applied against this tax.

Separate Returns of Husbands and Wives

Generally, these were returns of married persons, each of whom filed a return independent of his or her spouse and reported only his or her own income, exemptions, and tax. Also included were returns of married persons where only one spouse had income but elected to use this classification and returns with community income divided between husband and wife.

If the husband (or wife) filed a separate return, the wife's (husband's) exemption could be claimed on that return, but only if the other spouse did not file a return, had no gross income, and was not the dependent of another taxpayer.

Single Persons, Returns of

These were returns of (a) unmarried persons who did not qualify as head of household or surviving spouse, or (b) certain married individuals living apart who maintained a home, independently of the spouse, that was the home of the individual's child or stepchild for over 6 months of the year.

Small Business Corporation Profit or Loss

Net income of a qualified Small Business Corporation (defined in section 1371 of the Code), whether or not distributed, was taxed directly through each shareholder. Net losses were allocated to each shareholder to be offset against income from other sources.

Small Business Corporation income shown in this report is the amount taxable to shareholders as ordinary income. Net long-term capital gain, reduced by the special tax imposed at the corporate level, retained its character in the hands of the shareholders and is included in the statistics for net gain or loss from sales of capital assets. Undistributed income earned in previous years was taxable to shareholders in the year it was earned, and could be distributed during the current year without any further tax.

Information on Small Business Corporations can be found in Statistics of Income
—Corporation Income Tax Returns.

Social Security Taxes on Tip Income

This amount is comprised of social security tax on unreported tip income and uncollected employee social security tax on tips.

Cash tips amounting to \$20 or more that the taxpayer received in a month while working for any one employer were subject to withholding of income tax and social security tax. Cash tips counted toward social security benefits and an employee was required to report these tips to the employer and the employer then withheld the social security tax. However, if the employer was unable to withhold the amount of social security tax, the amount of uncollected social security tax on tips was indicated on the employee's Form W-2, and the taxpayer was required to report the uncollected tax and pay it with the Form 1040.

If the employee did not report the tips to the employer, the employee was required to compute the social security tax on unreported tips on Form 4137 and attach it to the Form 1040.

Special Income Averaging Methods

Employees, self-employed individuals, or their beneficiaries, who received lumpsum distributions from qualified pension or retirement plans (described under separate heading) could elect to have this income taxed under a special 10-year averaging method under provisions of the Employee Retirement Income Security Act of 1974. Generally, the income eligible for taxation under this method was that part of the distribution which represented employer contributions to the plan after 1973, considered to be "ordinary income." Employer contributions made before 1974 were given long-term capital gain treatment, while the employee's contributions were not taxable at all.

The taxpayer included the capital gain portion of the distribution in adjusted gross income along with any other capital gains. However, if the taxpayer elected to use the special averaging provisions, then the taxpayer excluded the ordinary income portion of the distribution from adjusted gross income and computed a tax on it separately. If the election were not made, the ordinary income portion was treated as "other" income on the return, was included in adjusted gross income, and was taxed as part of the taxpayer's "taxable income."

Generally, the special income averaging tax computation involved three steps.

(1) the taxpayer determined the taxable portion of the distribution by allocating the full amount of the distribution between capital gain and ordinary income and then subtracting certain allowances and exclusions;

- (2) using the tax rate schedule for single persons, the taxpayer computed a tax on one-tenth of the amount in step (1) and multiplied that result by 10; and
- (3) finally the taxpayer multiplied the amount in step (2) by the number of calendar years of service under the plan after 1973 and divided this by the total number of calendar years of service.

This then represented the tax on the ordinary income portion of a lump-sum distribution. The tax was added to any other tax computed on regular "taxable income" and thus became a part of "income tax before credits." The use of the special averaging tax on the ordinary income portion of a lump-sum distribution did not prevent the taxpayer from using any other type of tax computation method (e.g., regular income averaging) on any other taxable income. See also the text in section 3, Tax Computation and Tax Rates.

Standard Deduction

A taxpayer was allowed a standard deduction in lieu of itemizing personal expenses. For 1974, for all taxpayers except married persons filing separately, the standard deduction was 15 percent of adjusted gross income, but never more than \$2,000 or less than \$1,300. For married persons filing separately, the deduction was again 15 percent of adjusted gross income, but the limits were set at \$1,000 and \$650. Returns on which the base amount of \$1,300 (or \$650) was used are classified as "low-income allowance" returns; all other standard deduction returns are shown under the heading of "percentage standard deduction."

If adjusted gross income was less than \$10,000, the taxpayer determined the tax from "tax tables" into which was built the larger of the percentage standard deduction or the low-income allowance. During statistical processing, returns of these taxpayers were classified into either the "percentage" or "low-income allowance" category based on adjusted gross income, marital status, and number of exemptions.

State Income Tax Refunds

These represented that part of State income tax refunds which had given the taxpayer a tax benefit in a previous year. Taxpayers were instructed not to net the refundable amount against the current year's itemized deduction for State and local income tax.

Statutory Adjustments

There were certain adjustments to gross income allowed as deductions in arriving

at adjusted gross income. Statutory adjustments were comprised of sick pay exclusion, moving expense deduction, employee business expense deduction, self-employed retirement deduction, and beginning with 1974, the forfeited interest penalty paid on premature withdrawal of funds from time savings accounts.

Surviving Spouses, Returns of

These returns were filed by widows or widowers whose spouse had died during either of the 2 preceding tax years, who had not remarried, and who had maintained a home which was the principal abode of a child or step-child for whom the taxpayer was entitled to an exemption.

Surviving spouse taxpayers could use the joint return tax rates for the 2 taxable years following the year of death of the spouse; however, the deceased spouse could not be claimed as an exemption, except for the year of death. Thereafter, the special rates for surviving spouse, halfway between the joint and single return tax rates, applied.

Tax Credits

Included here were the following credits applied against income tax:

- (1) Retirement income credit,
- (2) Investment credit,
- (3) Foreign tax credit,
- (4) Contributions to candidates credit,
- (5) Work incentive (WIN) program and
- (6) "Other" tax credits.

Each of the above is described under separate heading.

Tax Due at Time of Filing

"Tax due" was reported on returns where the tax withheld, the payment with request for extension of filing time, and the payment on declarations of estimated tax, together with other reported prepayment credits, were insufficient to cover the total of income tax after credits, self-employment tax, tax from recomputing prior-year investment and work incentive (WIN) credits, additional tax for tax preferences, social security tax on tip income, and "other taxes."

Tax From Recomputing Prior-Year Investment Credit

The investment credit provisions of the law included a "recapture rule" which required taxpayers to pay back all or a portion of any investment credit taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for credit was disposed of before the end of its intended useful life,

the tax for the year of disposal was increased by the difference between the credit originally claimed and the credit that would have been allowed based on the shorter actual life.

Tax credits could not be applied against this additional tax.

Tax From Recomputing Prior-Year Work Incentive Program (WIN) Credit

The Work Incentive (WIN) Program credit provisions of the law included a "recapture" rule which required taxpayers to pay back all or a portion of any Work Incentive Program (WIN) credit taken on a qualifying employee whose employment was terminated before the end of the period claimed in computing the credit. Tax credits could not be applied against this additional tax.

See also "Work Incentive Program Credit."

Tax Rebate

Under the Tax Reduction Act of 1975, any individual taxpayer with a Federal income tax liability for 1974 was eligible for a special refund based on the 1974 tax liability. The tax liability upon which the refund was based was the same as "total tax liability" (defined below) minus the self-employment tax. The amount of the refund was set at 10 percent of an individual's 1974 tax liability, with a maxind of \$200 (\$100 for a married mum ng separately) which could be person reduced by a phase-out provision for taxpavers whose adjusted gross income was over \$20,000. However, the law also established a minimum refund amount of \$100 (\$50 for a married person filing separately) except for any individual whose 1974 tax liability was less than \$100. In the latter case, the refund was equal to the taxpayer's 1974 tax liability. See also the text in section 3, Tax Computation and Tax Rates.

Tax Savings From Special Tax Computations

In this report the amount of tax savings is the difference between the tax resulting from using the provisions of one of the special tax computations (e.g., maximum tax, income averaging, etc.) and the amount of regular tax that would result from not using these provisions. See also section 3, Tax Computation and Tax Rates.

Taxable Income

Taxable income was the amount to which tax rates were usually applied in arriving at income tax before credits. It was determined by subtracting from adjusted gross income itemized deductions or the standard deduction and the number of personal exemptions claimed multiplied by \$750. See also "Income Subject to Tax."

Taxes Paid Deduction

Taxes allowed as a deduction from adjusted gross income included personal property taxes, State income taxes, certain State and local retail sales taxes, State gasoline taxes, taxes paid to foreign countries or possessions of the United States unless a foreign tax credit was claimed, and real estate taxes except those levied for improvements that tended to increase the value of the property. Federal taxes and State and local taxes on cigarettes, tobacco, and alcoholic beverages were not deductible. Nor were State and local fees for vehicle license plates or driver's licenses deductible.

Taxes paid on business property were deducted separately in schedules for business, rent, and royalty income, and are therefore excluded from the tax deduction statistics.

Taxpayments

These payments were, in effect, made before the return was filed and were applied against tax liability to determine the amount payable at the time of filing. They included the following:

- (1) Income tax withheld,
- (2) Excess social security taxes withheld,
- (3) Credit for tax on certain gasoline, fuel, and oil,
 - (4) Other tax payments,
- (5) Payments on 1974 declaration of estimated tax,
- (6) Payment with request for extension of filing time.

Tax payments in excess of total tax were refundable.

Each of the above is described under separate heading.

Total Deductions

This classification included personal deductions, both standard and itemized.

Total Income Tax

Total income tax is "income tax after credits" plus additional tax for tax preferences (minimum tax).

Total Tax Liability

This is "total income tax" plus:

- (1) Self-employment tax;
- (2) Tax from recomputing prior-year investment credit;
- (3) Tax from recomputing prior-year Work Incentive (WIN) credit;

- (4) Social security taxes on tip income: and
 - (5) All other taxes.

Each of the above is described under separate heading.

Unearned Taxable Income

See "Maximum Tax on Earned Income."

Work Incentive (WIN) Program Credit

For tax years beginning after 1971, tax-payers could take a credit against their tax liability of 20 percent of the WIN (Work Incentive Program) wages paid an employee hired under the Federal Work Incentive Program. This program was intended to provide welfare recipients the training and job opportunity needed to help them become economically independent.

The credit was limited based on the presence and size of income tax, and tax first had to be reduced by foreign tax, investment, and retirement income credits before the WIN credit could be applied. Amounts in excess of these limitations could be carried back to 1973 and 1972 and the remainder carried forward to the 7 years subsequent to 1974 for use in computing the credit for these years.



Section 7

Sources of the Data, Description of the Sample and Limitations of the Data

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Sources of the Data

The data in this report were estimated from a stratified random sample of unaudited individual income tax returns, Forms 1040 and Forms 1040A, filed by U.S. citizens and residents and processed during calendar year 1975 in the service centers of the Internal Revenue Service.

The estimates in this report are intended to represent the total returns for income year 1974. While the overwhelming majority of returns processed in 1975 were for calendar year 1974, a few of them were for non-calendar years ended during 1974 and 1975 and some were delinquent returns for prior years. Delinquent returns for recent prior years were used for the 1974 statistics in place of 1974 returns processed after December 31, 1975. In general, the characteristics of returns due but not yet filed could be represented best by the returns for previous income years that were processed in 1975.

All returns processed during 1975 were subjected to sampling, with a few exclusions. The exclusions consisted of tentative and amended returns for income year 1974 and returns for years prior to 1962.

Tentative returns were not subjected to sampling because the revised returns may have been sampled later on, while amended returns were excluded because the original returns had already been subjected to sampling and there was no way to associate the original with the amended return at the time of sampling.

Table 7A.—Number of Form 1040 and Form 1040A Returns in the Population and Sample, 1974

		Number of	returns
Description of the sample strata		Population	Sample
oranno etal		83,425,188	203,119
	, total	75,107,171	97,011
Inser of adjusted gross income riargest specific income item and Farm	n tecespts		
nder 510,000 Under	r \$20,000	42,909,060	24,62
\$10,000 under \$15,000	r \$50,000	14,184,810	11,85
	er \$160,000	9,149,673	11,38
20,000 under \$50,000	r \$500,000	8,209,223	13,51
	r \$750,000	516,860	12,88
\$100,000 under \$200,900 Under	er \$1,000,000	109,677	10,666
	r \$5,000,000	23,446	7,660
	amount	141	14.
	amount	4,281	4,28
Business themselvies Γ and F_{\star} or C only	, total	8,318,017	106,108
Larger of adjusted gross income or largest specific income item—and—Busi	ness receipts		
	er \$20,000	2,711,012	12,85
	er >50,000	1,953,~85	11,84
	er \$100,000 ,000 under \$100,000	1,420,263	11,459
	er \$250,000	1,272,909	11,09
	er a500,000	h29,514	11,94
nd, 000 and cr., 100, 000,	e: \$750,000	252,062	12,45
	er \$1,000,000	53,075	11,85
	er \$5,000,000	22,727	9,63
Av1 .790,000 under 5 00,000, but Anv not sampled and having no tax	amount,	ы	h
after credit and no minimum tax			

Description of the Sample and Limitations of the Data

Sample Criteria and Selection

Form 1040 and Form 1040A returns filed during 1975 were computer-stratified into sample classes based on State groupings and on combinations of adjusted gross income or deficit, business or farm receipts, and the largest selected source of income or loss. The total sample of 203,119 returns was systematically selected from an estimated population of 83,425,188 returns filed. Refer to table 7A for strata descriptions, number of returns in the population, and number of returns in the sample.

Method of Estimation

A separate set of rates (by sample strata) for each of five groups of States was prescribed for the selection of the sample, the rates varying from 1 in 2,283 to 1 in 1. The adequacy of the sample selection was reviewed, by sample stratum, by applying the prescribed rates to the number of returns reported filed by each of the ten service centers. When the actual number of sample returns differed considerably from the expected number, a follow-up was conducted.

Sampling weights were obtained by dividing the number of returns filed per sample stratum by the number of sample returns actually received for the stratum. All sampling weights were then converted to "integer weighting factors" which were applied to each sample return. For example, if a weight of 44.24 was computed for a stratum, 24 percent of the sample returns in the stratum were systematically given a weighting factor of 45, and 76 percent a weight of 44.

A comparison of the estimated number of returns shown in the National tables of this report with the number of returns reported filed, as shown in table 7A, will disclose slight differences. These differences occurred for the following reasons: (1) an estimated 80,000 returns were excluded from the tables because they showed no income information, and (2) returns were classified into the proper size classes in tabulating the data regardless of the strata to which they were assigned for sampling purposes.

Sampling Variability

The coefficient of variation is the standard deviation of the estimate as a percent of the estimate. The standard deviation when added to and subtracted from the estimate provides the computed upper and lower limits within which approximately two

Table 7B.—Estimates of Coefficient of Variation for the Estimated Number of Returns, 1974

Estimate1.		Retur.	ns with ad	justed gro	ss in me	r defin't .	Percent)	
number : f returns	Under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 'r mare
	(1)	(∠)	(3)	(4)	(5)	(6)	(7)	(8)
2):1 5:10:1	(1) (1) (1) (1) (1) (1)	11, (1) (1) (1)	(1); (1); (1); (1);	, L, , L, , L, , L,	(1) (1) (1) (1) (2)	30.5 21.h 13.6	28.7 20.3 14.4 10.1 6.4	e-
7, 100. 7, 100. 1, 11	(1) (1) (1) (1) (1) (1) (34.1	111 134.6 34.6 28.2	28.3 23.1	34.8 24.6 20.1	19.8 14.0 8.8 6.3 5.1	9.6 6.8 4.3 3.0 2.5	4.5 3.2 2.0 1.4 1.2	since all e in sampl
e (CII) CII, EII) CII, EII)	29.5 18.7 13.2 9.3 5.9	24.4 15.5 10.9 7.7 4.9	20.0 12.7 9.0 6.3	17.4 11.0 7.8 5.5 3.5	4.4 2.8 2.0 1.4 0.9	2.2 1.4 1.0 0.7	1.0 0.6	variabilit his class
2, 1 , 10	4.2 3.0 1.9 1.3	3.5 2.4 1.5 1.1 0.9	2.8 2.0 1.3 0.9	2.5 1.7 1.1 0.8	0.6	(2) (2) (2) (2) (2) (2)	(2) (2) (2) (2) (2) (2)	No sampling returns of t
21, 11, 10, 10, 4, 10, 10, 10, 10, 10, 10, 10, 10, 10, 10	0.4 0.7 0.6 0.5	0.8 0.5 (2) (3)	(2) (2) (2) (2)	(2) (2) (3) (3)	12) 12) 12) 12)	(2) (2) (2) (2)	(2) (2) (2) (2)	

¹Excessive sampling variability for the estimated number of returns.
¹H + applicable since the estimated number if returns is greater than population estimates.

out of three estimates derived from similarly selected samples would be expected to fall. Coefficients of variation were computed using a sum-of-squares formula for selected frequency and amount estimates and appear in tables 1.4 and 5.3, as well as table 7C, of this report.

Table 7B presents estimated coefficients of variation for frequency estimates, based on a sum-of-squares formula, for eight adjusted gross income classes. This table, which approximates the coefficient of variation, may be used for obtaining estimated coefficients of variation for frequency (but not amount) estimates found in tables other than 1.4, 5.3, and 7C in this report.

Frequencies or amounts with excessive sampling variability were either (1) combined with adjacent size classes in order to reduce the sampling variability, or (2) deleted and noted with an asterisk (*) and included in the appropriate totals.

A dash in place of a frequency or amount indicates that:

- if returns were sampled at a rate of 100 percent, no returns had the particular characteristic; or
- (2) if returns were sampled at a rate less than 100 percent, either no returns in the population had the characteristic or the characteristic was so rare that it did not appear on any sample returns.

Response and Other Nonsampling Errors

In transcribing and tabulating the information from the returns in the sample, additional checks were imposed to improve

the quality of the resulting estimates. Incorrect or missing entries were corrected during statistical processing to make them consistent with other entries on the return or accompanying schedules.

Quality of the basic data abstracted at the processing centers was controlled there by means of a continuous subsampling verification system. In addition, the Statistics Division in the National Office conducted an independent reprocessing of a small subsample of the returns statistically processed in the field as a further check on the processing Prior to tabulation, numerous computer tests were applied to each return record to assure that proper balance and relationship between return items were maintained.

Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of tax laws, taxpayer reporting variations and limitations, economic conditions, comparability with other statistical series, and statistical techniques used in data processing.

The controls maintained over the selection of the sample returns, the processing of the source data, and the review of statistics did not completely eliminate the possibility of error. Also, practical operating considerations necessitated allowance of reasonable tolerances in the statistical processing of the data.

Table 7C —Coefficient of Variation for Selected Sources of Income, Exemptions, Taxable Income, and Tax Items, by Size of Adjusted Gross Income, 1974
Coefficient of Variation for Number of Returns and Amounts (Percent)

					Puriness and pr	and profession			Ferm		Returns	Feturns with	Lawes of tapita, asser's	4. 4.55e's
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Table 7C.—Coefficient of Variation for Selected Sources of Income, Exemptions, Taxoble Income, ond Tax Items, by Size of Adjusted Gross Income, 1974 Coefficient of Variation for Number of Returns and Amounts (Percent)—Continued

adjusted gross income	Letter Treated	e e e e e e e e e e e e e e e e e e e	Nonter of returns with sales of propert/ other than	Mumber of return with dividends	Number of returns with interest	Pensions and annuities (taxable portion)	l annuities ortion)	Yourber of	Rent lint 1	18	Tumber of returns with regalty	Entate or trust net income less loss	trijit ess list	tate income tax refunda
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Table 7C.—Coefficient of Voriation for Selected Sources of Income, Exemptions, Taxable Income, and Tax Items, by Size of Adjusted Gross Income, 1974

Coefficient of Variation for Number of Returns and Amounts (Percent)—Continued

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Table 7C.—Coefficient of Variation for Selected Sources of Income, Exemptions, Taxable Income, and Tax Items, by Size of Adjusted Gross Income, 1974 Coefficient of Variation for Number of Returns and Amounts (Percant)—Continued

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included in the appropriate totals, (*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, these than 0.05 percent. "Figures than 0.05 percent." Figures in these cells are not subject to sampling variability.

Bee table 1.4 for coefficient of variation pertaining to corresponding amount of this item.

Section 8

1974 Forms and Instructions

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Fcrm 1040

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— Step 20.—Sign Your Return. It is not considered a return unless you do Both you and your spouse must sign a joint return. If you pay someone to prepare your return, be sure that person also signs! If prepared by a firm or corporation, it should be signed in the name of the firm or corporation. If prepared by your regular, full time employee, such as a clerk, secretary. The or bookkeeper, the employee does not have to sign.

Step 21.—Attachments, Attach Forms W-2 or W-2P (copy B) to front of Form 1940, if you took an adjustment for sick pay on line 39, be sure to attach Form 2440 or statement if the

Step 13.—Step 19. your tax if you decret to bake the standard deduction and you of 15.0 feet the block he were himself to 10.0 feet the block he had not been himself to 10.0 feet the block he instructions on the block, follow the instructions on the block, follow the instructions on the block of the instructions of 10.0 feet to

ductions on line 45 of Form 1040. Fill in lines 44, 46, 47, and 48 Use Tax Rate Schedule X, Y, or Z to figure your tax, 5how the amount on line 16.

for Form 1040 Instructions

AND for Schedules

A, B, C, D, E, F, R, and SE

Highlights

- ▶ Call us toll free for answers to your Federal except where, at the taxpayer's request, a name address or social security number tax question. See page 2 for telephone numbers. To help us provide courteous responses and accurate information. IRS sucalls. No record is made of the taxpayer. follow up telephone call must he made pervisors occasionally monitor
- Schedule B must be completed and attached to your return if your income from either div
- is correctly shown. If married, also be sure to Please be sure your social security number see that your spouse's number is correct

This instruction pamphlet contains informa

file it early. Thanks for your cooperation



೯ ಕ್ರಾಕ್ಟ್ರಿಯ ಬಿಡ್ಡೌಕ್ಯಾಲ್ಸ್ Internal Revenue Service

The Commissioner

ernal Revenue Service office and many banks decide to use Short Form 1040A you can Ret tion needed to complete Form 1040 and Sched ufes A.B.C.D.E.F, R. and SE. It. however, you Form 10:40A and its instructions from any Inand post offices

idential Flection Campaign Fund Check Off Without increasing your fax or decreasing your etund you have the right to earmark \$1 (on a joint return. \$1 each for huuband and wife) of your takes for a general fund to meet campaign expenses of the 1976 Presidential Election. This I want to call your attention again to the Pres check off is on line 8 of the Form 1040 These instructions have been provided to help you prepare your own return. If you need help, please call us at the number listed for your area on page 2 or visit your nearest Internal Rev enue office. If you should decide to have some one else help you, be sure to select a qualified You can help yourself and us if you check your eturn to make sure that it is correct and then Fralch C. Alexadia Commissioner of Internal Revenue

Guide for Preparing a Return

You may find it helpful in completing your Form 1040 to follow these steps and check them off as you go.

Step 7.—Filing Status. Check only one block (lines 1 through 5). Your tax rate depends on the block you check. So before you edded, see no structions for Filing Status on bage 4.—Step 8.—Exemptions Fill in lines 68.—b, c. d. and 7. See instructions for Exemptions on page 5. ords in the care of the control of the control of the care of the

Step 15.—Fill in lines 49 through 65 if you have credits, other taxes, or other payments to report. Complete the forms or schedules asked for. Enter the amounts from these lines on other amounts rom from the fort of your return Fill in any other amounts needed for lines 17 through 26.

Step 2.—If you are going to itemize your deductions, collect your expense records, such as medical and dental bills, real estate taxes, State morner tax, home mortgage interest, and tax, home mortgage interest, and sure you do not forget any items, 100 to pages 100 through 120 it these in structions. Check the types of express you can deduct put these records aside until items.

forms methode to the schedules and forms methode to through 42, and 39 through 41 if you meet to Enter the totals from your schedules on the correct lines on Form 1040

—Step 17.—If you owe tax, show amount on her 23 Attach check or money order for full amount when you file Make it out or "infernal Rev erue Service" and be sure to write your social security number on it. If line 23 is under \$1, you do not have to pay.

Step 16.—Check the appropriate block to answer the Foreign Account Question after line 65. See instructions for Do You Have an Account in a Foreign Country? on page 9

— Step 9.—Check appropriate "Yes" or No" box(es) on line 8 (Presidential Election Campaign Fund, If you check the "Yes" box(es), it will not increase your tax or reduce your refund

— Step 18.—If we owe you a refund, show amount on inne 25 or 126, show whether you want some or all of the mover refunded or credited to 1975 estimated has it line 24 is under \$\frac{1}{2}\] the condition of th

Step 19.—Recheck Your Return, Go over all items and make sure they are right Also check your arithmetic.

- Step 11 — Fill in lines 9 through 15. This will give you your adjusted gross income. The mistudions between lines 15 and 16 ans guarden so tell you where to proceed after you have filled in line 15 the third mistable the sure to check the block pricable, be sure to check the block.

Step 3.—Get the forms or schedules you need but did not receive by mail See the order blank it will help you decide which ones you will need

If you need more space on forms or schedules, aleast soraries sheets that follow the some size and arrangement of the printed forms, but show your totals on the printed forms. Be sure for but your mare and social security number on these separate.

Step 4—Name and Address. Use the mainting label on the forms, we sent your correct your none and address if necessary. Also know your apart ment rumber if you have one if you did not receive forms with a label, pint or type your raine and address.

Step 5 ---County of Residence. Fill in this block. See instructions for County of Residence on page 4.

— Step 12 — Decide whether to use the standard detuction or diampre your deductions. The instructions Should You Use the Standard Deduction or Hem ize Your Deductions? on page 6 will help you decide.

you's scale security inteller is wrong on the abed or if you did not receive a label, show your content number on given return If you are married, please give numbers of both you and your separately wether you life jointly or separately. Step 6.-Social Security Number.

If line 15 is \$10 000 or more, fill innes 44 through 48 on the back of your return. (Your standard deduc your return. (Your \$50 Use Tax Rate Schedule X. Y. or Z. to rigure your tax Show the amount on line 16

tax Show the amount on line 16 Ship step 14.
Step 14.—Figure your tax if you decided to itemize deductions. Fill in Schedule A and enter your total de-

security number

Don't forget to show occupations in spaces in upper right corner just below social security blocks. Form 1040 Instructions

And your gross \$2,050 2 800 ъ Single or are a widow or widower, and are 65 or older Single or are a widow in widower, and are under 65

File a return if you are:

Single, can be claimed as a dependent on your parent's return, and have taxable dividends, interest, or other unearned income. Marned filing jointly, living together at end of 1974 (or at date of death of spouse), and both are under 65

package will help you get many of the forms schedules, and publications referred to in these instructions. Many banks and post offices have the same material how dever. If you don't find what you need there, please fill out the order blank and we well out the order blank and we well to be a send them to you.

In general, we mail forms and schedules directly to you based on what you fried last year. Many people will need only form 1040. The order blank inside the tax forms.

Where to Get Forms

sions Self-employed and your net earnings from self-employ-ment were at least \$400

2.800

(See page 6 for examples of income)

Who Must File

Page 3

750

sick by it is not soow on in Finits W-2 and W-2 P Attach schedules in alpha tecked order and forms other than the bask of Form 1040. It is no use that we have to from 1040 to use to attach you payment to the roard of Form 1040. 4,300 750 Note: If you move to a new address after thing your return and you are expecting a return, and you are expecting a returnd, be sure to file a change of address with the post office serving your old address you do fils, the post office cannot forward your check to your new address foward your check to your new address And your gross

File a return if you are:

And Americal filing jointly, living in
the Americal filing jointly, living in
the date of death of \$50 v8.

Marrical filing jointly, living
Marrical filing jointly, living
together at end of 1974 (or
at date of death of \$50 v8.) and both are 65 or older Married filing separate re-turn or married, but not living together at end of 1974 together at end of 1974
A person with income from sources within U.S. posses

(a) NAME (b) Relationship (c) Months lived in your (d) Did de (e) Amount You borne II born or did procent have remarked for de during year, write 8 or D. \$750 or more procent.	Depe	dends, and Interest	28 Dusiness income or (10ss) (attach Schedule C)	30 Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797) 31 31 Pensions, annuities, rents, repairing narrogisting particles of tricks of tricks of tricks of the control of the control of tricks of tr	1 1	33 Fully taxable pensions and annuities (not reported on Schedule E—see instructions on page 8) 33 34 34 34 34 34 34 34 34 34 34 34 34	State income tax refunds (standard deduction—others see instructions on page 8).	36 Almony received 37 Other (state nature and source—see instructions on page 8)	Outer (State Tature and Source—See Instructions on page 8)	38 Jotal (add lines 28, 29, 30, 31, 32, 33, 34, 35, 36, and 37). Enter here and on line 12	"Sick pay." (From forms W-2 and W-2P 11 not shown on forms W-2 or W-2P, attach form 2440 or statement.)	40 Howing expense (attach Form 3903) 41 Employee business expense (attach Form 2106 or statement)		1	use this part if you use tax tables 1-12 to find your ta	45 (a) If you termine deductions, check here > and enter total from Schedule A, line 41	(b) If you do not itemize deductions, check here P and enter 15% of line 44, but do	NOT enter more than \$4,000 if time 3 checked)	Ž ,	48 Taxable income. Subtract line 47 from line 46. (Figure your tax on the amount on line 48 by using Tax Rate Schedule X, Y, or Z, or if applicable, the alternative	tax from Schedule D, income averaging from Schedule G, or maximum tax from form 4726.) Enter tax on line 16.			Foreign tax credit (attach form 1116)	Credit for contributions to candidates for public office—see instructions on page 9.	53 Work Incentive (WIN) credit (attach Form 4874) 53 Total credits (add lines 49, 50, 51, 52, and 53) Enter here and on line 17	ortal Other Taxes	55 Self employment tax (attach Schedule SE)	Tax from recomputing prior year investment credit (attach Form 1255)	ar Work Incentive (WIN) credit (attach schedule)	50 Cocal controlled to the intermed and remodered to amplicate Section And Section 1997	Social security tax official income fiot reported to employer (attach Form 4137)	Onconected employee social security (4X on tips (from Forms W−2) Total (add lines 55, 56, 57, 58, 59, and 60). Enter here and on tine 19	(ICA tay withhold thus or more employees and inchinction or more and	62 Excess FLCA tax withheld (two of more employers—see instructions on page 9) 62	63 Ureat for reading tax on special livers, nonnighway gasonine and fubricating on (attach form 4135)	65 Total (add lines 62, 63, and 64). Enter here and on line 21d	tz)	600 facility operated by a U.S. financial institution)?
US Individual Income Tax Return 18 4. 1974, or other taxable year beginning COUNTY of RESIDENCE RECEIVED TOWN SOCIAL SECURITY OF RESIDENCE RESIDENCE	Spouse's social security no.	Yours 🔻	Regular / 65 or over / 8lind	The Fried	children who		Enter	ts (from line 27)	for this fund? Yes No Moter If you check the Yes	Yes No your live or reduce your refund	6	Dividends (on pages 6 and 13.3 10b Less exclusion \$ Balance P 10c	'	Interest income. If \$400 or less, enter total without listing in Schedule B	-	lotal (add lines 9, 10c, 11, and 12)	15 Subtract line 14 from line 13 (adjusted gross income).	If you itemize deductions or line 15 is \$10,000 or more, go to line 44 to figure tax.	CAUTION. If you have unearmed income and can be claimed as a dependent on your parent's return, check here 🕨 🗌 and see instructions on page?	Tax Rate Schedule X, Y, or Z Schedule G OR Form 4726, 16	17	18	20		Pay amount on line 23	Write social security	money order and make	payable to Internal Revenue Service,	.; v. minimum . ; v	22	_		(Check here P — I, if form 2210, form 2210, form statement is statehed. See instructions on page 7.) 24	 	if all of gverpayment (line 24) is to be refunded (line 25), make no entry on line 26	Under panalities of perjury. I disclave that I have examined this ratum, including accompanying schedules and statements and 10 the bast of my knowledge and be	he has eny knowledgo.		Preparer's signeture (other than taspayer)

If income tax was withheld even though you are not required to file a return, you should file to get a refund.
These rules are for all U.S. critzens and esident allens, including those under 21 reas of age.

U.S. Citizens Living Abroad

Generally, foreign source anonne must be reported on your return. See **Publication S4**, Tux Guide For U.S. Critzens Abroad.

Death of Taxpaver—If a person died in 1944, or 1975 before ling a return or 1994, the surveing spouse us execution or administrator of the estate must life a line executor or administrator can file a point return with the surveing spouse. If an executor or administrator has not been appointed, the surveing can still file a point return. The income of both spouses must be included on it.

If you are filing such a joint return, write in the synahure area that you are fulling as surviving spouse. Show the date of fleath in the name and address space I a retund is due, attach form 1310 to your return for more information on this, get Publication 559, Federal Tax Guide for Survivors. Executors, and Administrators

Rounding Off to Whole Dollars.—You may found off cents to the nearest whole dollar on your return and schedules You can drop amounts under 80 cents. In crease amounts from 50 to 99 cents to next dollar Example 5139 becomes \$1 and \$2.00 becomes \$1.00 beco

Recordkeeping Requirements.—Get Publication SS2, Recordkeeping Requirements and A Guide To Tax Publications, for details

When To File.—As soon as you can after January 1, but not later than April 15 1975. Late filing may subject you to penalities and interest. See instructions for Penalities and interest on page 7.

Where To File.— Mail your return to the Internal Revenue Service Center for the place where you live Use the addressed envelope that came with your return, or use the address for your State.

ung address, also show in the County of Residence block the State in which you reside Form 1040 ō Instructions for Page 1 County of Residence

Filing Status Perut of type the full name (do not ab beough) of the County ("Painsh" in Lous and, organized "bordough" or Alexa) in which you live universe you we more of the cities listed below, or in the District of Columbia, or in Alaska but not in an organized bordough.

From the Explanations Below Decide How You Should File

Weev You Marrad or Stragle?—It you were marred on Decenter in 1 or onsider yoursell mand of for the whole year II you would see simile, uncorted, or legally separated for the whole year II you went of the whole year II you were a "Manned Person harmg apart from your spoase" as described on paye 3, consider yourself single for the whole year.

Fig. you live in one of the following cities, enter its name, followed by the word "City You start of the start of the start of the word of columbus, Georgia of the word of columbus, Georgia of the word of the

If your spouse died during 1974, con-sider yourself married for the whole year

Married People —Should you his norn separate returns? Journ Return—In most raves murried couples will poly set but they tie nority. You and your spouse can life a joint return ween if you din off her together for the most you did not five together for the fall year, or if one of you was a resident alien for the wholey your But you cannot file jointly. If one of you was a norisesdent alien at any from of you was a norisesdent alien at any from of you was a norisesdent and your spouse are responsible for any fax.

If you live in Washington, D.C., enter "D.C." If you live in Alaska not within one of the organized boroughs, enter the letter Note: If your principal residence is in a State other than the one shown in the mail:

4 Fill in lines 9 through 15, lines 17, 19, 21a, h, and d, if necessary Answer the foreign accounts question after live 65
5 On a joint return, show your and your spouse's income separately on the dotted into to the left of the line 15 entry of milet Pris Success, was any offern wages, salary and the, dividends, and wou want to take the standard All you do is.

I Place your name and address habe on your riturn or full in mame, and address and codes send security number Also full in County of Resterede and occuparion on a specific property of the success, and social security number Also full in County of Resterede and occupations of the property of the success and occupations of both you and your spouse It you are married. One property of the full of the success of the property of the success of the property of the success of the property of the success of the property of the success of the property of the success of the property of the success of the property of the success of the property of the success of the property of the success of the IRS will figure your tax if your income in line 15 is \$20,000 or less, was only orn wages, stainy and tips, dividends, terest, pensions and annutres, not you want to take the standard.

spece

Sign your return. Both you and
your spouse must sign a loint return.
The on on before April 15, 1975
We will then figure your tax and send
or but you a return of the ker by you had no much
or but you if you old not pay enough
or but you if you old not pay enough
or but you if you old not pay enough
or but you if you old not but a face to the send in the send in the send in the send in swered the question for colimnis. A and
swered the question for colimnis. A and

ff you live in	Send your return to:	Cafriorna Hawari	Internal Revenue Service
New Jerson, New York Eily and counties of Nassau			5045 East Buffer Avenue fresno Calif 91839
Rockland, Suffork and Wentchester	1041 Waverly Avenue Hottsville, N Y 11799	Larolina, Jonnessee	Internal Bevenue Service
New York Islinther	Internal Revenue Service	Villerina Wist vity-mia	d i Democraf Road Mample: Tennecsee 1811D
Maine, Massachusetts, New Hampshirk, Rhude Island Varmont	11 Liwell Strott A clover Massachusetts 01812	Foreign	Foreign Addresses
District of Lotunshia frelaware Marviand, Pennsylvania	Anternal Revenue Service Lenter Ilfrii Provesett Boulevard Phila Iribbia Pennsylvania	Panama Lansi Zone American Samoa	Internal Revenue Service i color 17/01 Rossevelt Boulevard
Alabama Florida Georgia, Mississippi, South Carolina	Internal Mevenue Service Lenter 4800 Uniord Highway Chambles, Georgia, 10106	Guan	Commissioner of Revenue and Tavelion Apana Guam 96910
Michigan, Ohio	Internal Revenue Service Legier Cincinnati, Uhio 45,98	Puerta Rico for it excluding income under section Pill	Internal Revenue Service Lenter 11501 Rossevelt Boulevard
Ackansas, Ransas	Internal Bryanue Sirvice	Vivyin Islands Non-permanent residents	Philadelphia Pa 19155
	1651 S Interregional Hwy Austra Tevar 78748	Virgin Islands Permanent residents	Department of finance, Tax Division
Alarka Arizona, Colorado Idaho Minnesota Montana, Mendaka Mendala Month	Internal Revenue Service Lenfor LIEB West 1 DR South 53		Charloffe Amalie St Thomes Viryin Islands IPROT
Dakota Oregon South Dakota Utah Washroylon Wyoming	Orden High R\$ 101	Foreign country and have an A.P.O. or F.P.O. addises:	Internal Revenue intrace Center Intrydut permanent house State
Hirois Iowa Missouri, Wisconsin	Internal Revenue Service Conter (396 F. Ranowler Road Kannas Dite Missam 64170	Tovery country II 5 retries and those e-cluding means under	Taternal Revenue Service Tenter Tenter 11501 Roosevelt Roulevard Philadelphia Pa 19155

due no a point return so to one at you does not pay the other wall how to a Joint Remember on a Joint Remember on a Joint Remember on a Joint Remember on a Joint Remember on a Joint Remember on a Joint Remember on a Joint Remember on a good with the payor of the Joint Remember of the Mary L. Doe Enter social security numbers for both Stown flust names and middle and deductions of your and you and you want yourself and holy on must sign the return Separate Returns—You can the separate Returns—You can the separate Returns—You can to the separate Returns—You can to the separate Returns—You can to the separate Returns—You can to the separate Returns—You can to the separate Returns—Separate Returns—Separate Returns—Separate Return Spore on the Separate Return of You want you want of You want tion 555, Communi Federal Income Tax

Tax Savings —Before you file a separate

Were You a Widow or Widower with a Dependent Child—You may still be able to use joint return tax rates for 1974 (See Tax Tables and Tar Rate Schedle Y) it your spouse deed during 1973 or 1972, you can hie a return for 1944 showing only your your yown meone, exemptions, and deductions, and figure the Tax at loint return Lates if you meet all of the following tests: a fix ou ded not remark uning 1944 (2) You did not remark uning 1954 and (2) You could have find a joint return with your spouse for the year your spouse and whether you actually lifed jointly dies. return, see if you can reduce your tax by wheneing the tests described below in "Were You Married and Living Apart From Your Spouse?" If so, use the Single fling status of, if you qualify, Unmarried Head of Household

Things to Remember on a separate Return—Chieck the block on line 3, "Warried time, separately a return, you write you we spouse the separate returns, write your spouse. It is not not a space provided on line 3 and enter spouse's occal security number in obesignated space.

Check the applicable boxes on line 6b if you can claim the exemptions for your spouse. See instructions for Exemptions on this page. Only the one who had income should sign the return

Were You Married and Living Apart from Your Spouse*—Some married Predict and He as Single or as Unmarried Predict and Household and grown the rules for married prople tiling Septrate returns. This means that if your Spouse Hermise directors, you do not have to Jours when the standard deduction from the standard deduction for igner your var, you not have the limmonary allowed your specific the standard deduction for igner your var, you not have the shandard deduction for igner your var, you not have the shandard deduction for igner your var, you not have the shandard deduction for igner your var, you not allow the standard deduction for igner your var, you not have the spouse can life this way if both meet the risks.

You can file as a single person, and check the block on line 1 for Single, if you meet all of the following tests:

Exemptions (\$750 for Each Exemption You Can Take)

(1) You file a separate return.
(2) You paid more than half the cost to tep up your home for 1974

keel, up your home for 197.

(3) Your spouse did not the In your home at any time during 1924 her In your full for over six months or 1994, your former was the man home of your child or septind whom you can claim as a dependent. Our can cheek the block on line 4 You can cheek the block on line 4 You can cheek the block on line 4 You can cheek the block on line 4 You manred Head of Household if your home in test (4), above, was the child's

Were You an Unmarried Head of House-hold?—There are special tax rates for a person who can meet the tests for being an Unmarried Head of Household. See Tax Tables and Tax Rate Schedule Z.

You may use unmarried head of house had tax rates ONLY I fon December 31. 1974, you were single or regally separated. AND met test (1) or (2) before (1) or (2) before (1) or (3) before (1) or (4) before (1) or (3) before (1) or (4) before (1) before (1) or (4) before (1) or (4) before (1) or (4) before (1) or (4) before (1) or (4) before (1) or (4) before (1) or (4) before (1) or (4) before (1) or (4) before (1) befo

Nonresident Allen Spouse.—You may claim your spouse's exemptions only if your spouse had no income from United States sources and is not the dependent of another taxpayer. Use line 27, to dam exemption for a nonresident allen spouse mistead of line 60 Write your spouse's full name in column (as. Specify whether wife or husband in column (b). Write Nonresi

Irmited standard

0

provinces—Smooth of the first names and the total number of your dependent children who lives with you dependents. If you claim other dependents, complete columns (a) though (1) on line 27 Enter an other lotal number of dependents single, on time 27. dent Alen across columns (c. and (d.) Use columns (e. and (f.) to claim any additional elemptons for age or bindriess. Write Blind or 65 or Over, if applicable Blind or 65 or Over, if applicable dental 1934, check the boxes for the elemptons you could have taken for him on the adde of death. See instructions for Death of Taxobyer on page 4. and 6d—Children and Other De Lines 6c an

(3) You have a child or stepchild you can claim as a dependent.

shown on the 20.

Each person you claim as a dependent has to meet all of the following tests:

(1) Income.—Received less than \$5750 income. (If your child' was a full-time student, ignore this test. See "Student Dependent," as a full-time student, ignore this test. (2) Support.—Received over half his support from you or is treated as receive ing over half of his support from you under rules for "Children of divorced or separated for "Children of divorced or separated parents" or "Dependent supported hy too or more tapaylers" on page of from either spond staylers or half of his continue tapaylers or half of his continue tapaylers or half or his continue tapaylers or his half or his continue tapaylers or his continu (4) Your home was the main home of that child during 1974, except for term uporary absences for vacation and scrow, other beach for the with dependent child and give vear of death in the perutheses. Once taken a home to the comption for your spouse. You can do this only for the vear head of the comption for your spouse. You do do that it wour spouse did were You Married or Single" on page 4.

Note: If you take your tax from Tax Tables 1–12, do not take a separate deduction for exemptions. The deduction has already been allowed in the tax tables.

port in the managements.—Did not file a joint return with its spouse.

(4) Citzenship or Residence.—Was a citzen or resident of a panda. Mexico, the Republic of a panda on a land both of a panda on a land both of a depart of and land both of a panda on a land both of a panda on a land both of a panda on a land both of a panda on a land both of a panda on a land both of a panda on a land both of a panda on a land of a panda on a land of a panda on a land of a panda on a land of a panda on a land of a panda of a land of a panda of a land of a Teruby over an analysis the one end of the vous and the vous state of the explored style of the vous state of the explored style of the vous state of the vo

"Child includes:

Voir son, deighter, stepson, stepdaughter
A falld who intered in your home as a minder
of your family if paced with you as a minder
A tack piscennin setting for lead adoption.
A tacker child who lived in your home as a
member of your family for the while year.
(b) Was a person who lived in your
home as a member of your family for the

Meaning of Support.—Support includes trings like food, a place to live, colores, medical and dental care, and education Generally in Highing support, you use the actual cost of these things But if you provide a place for the dependent to live, include that fair ental value.

Suport DOEs NDT include things like purchase of an automobile, furnitive or appliances, income taxes, and social social expensions for a deceased or uniquely automatic for the sustainance of the suppliances.

dependent.

In figuring who thrinshed over half of a dependent's support, include the dependent's support, include the dependent's own morfey used for his support earth of the movey was not tasable. For example, notlude social security abenefits, but if your child was a student, do not include amounts he received as scholarships.

Student Dependent.—Even if your child had moone of \$50 or more, you can claim him as a dependent the was a full-time student and met tests (2), (3), and (4) above.

To qualify as a student, your child had to meet one of the following lests:

(1) was enrolled as a full-time student at an aducational institution* during any 5 months of 1974, or Clarkent tening course during any 5 months of 1974. (The course during any 5 months of 1974. (The course that to be given by an educational institution* or a state, county, or local government agency.)

Educational institution means a school that has a regularite aching staff course of table, and body of students in attendance. It includes elementary schools, junior and seation table stools, culleges, universities, technical and mechanical schools in also includes a method to such the test students is enrolled for the number of hours or classes that is concluded full time stredance at a similar day school. It does not include on the job training courses, correspondence schools, etc.

For more Information, get Publication 532, Filing and Dependency Information for Students and Parents

Children of Divorced or Separated Parents.—In most classe, the parent who has custody of the child for the greater part of the year can take the exemption But there are exceptions. The parent who does NOT have custody (or who has the child for the shorter time), may take the exemption if

I he contributed at least \$600 toward the child's support during 1974 and the child's support during 1974 and the child's support during 1974 and mantenance for a written agreement between the parents) states he can take the examption, or more for child support during 1974 (regardless of how many children) and the parent support child support that parent contributed many children) and the parent contributed more than the contributed more than the other

Note: For purpose of determining the amount of child support, the parent who has remained and has custody may count the support funcished by the new spouse For exceptions and other information get Publication 501, Your Exemptions and Ex emptions for

Dependent Supported by Two or More Taxpayers.—If two or more taxpayers supported a person and no one gave more than half the support, get form 2120 and Publication 501

Line 8.—Presidential Election C.mpaign Fund.—You may designate \$1.01, you tax for the fund by checking the "Yest" box on hine 8 On a joint return, the election to designate or not designate is available to both stoues of the common for a man in the first to designate \$1.00 on any elect not to designate \$1.00 on any elect not to designate \$1.00 on may elect not to designate \$1.00 on may elect not to designate \$1.00 on may elect not to designate \$1.00 on may elect not to designate \$1.00 on may elect not to designate \$1.00 on may elect not to designate \$1.00 on may elect not to designate \$1.00 on may elect not to designate \$1.00 on may elect not to designate \$1.00 on the total state \$1.00 o Birth or Death of Dependent.—Take a \$550 exemption for a dependent who died or was born during 1974 if he met the tests for a dependent for the time he lived

Note If you check a "Yes" box, you may for our drange that designation after a return is flied. However, if you check a "No" box designate 81, you may change your designate 81, you may change your designate 10, you may change your designation to "Yes" by fling an amended refurn on or before December 31, 1976 for you yes even 1040%, Amended U.S. Individual income 1st Return. If you check the "Yes" box(es), it will not increase your tax or reduce your refund By checking you will authorize Con gress to appropriate money for the fund

Examples of Income You Must Report To Report Income What

Dividends.

Earned income from sources outside U.S.
(See Form 255.)
Earnings (Interest) from savings and loan
associations, mutual savings banks,
Interest on lax retunds.
Interest on that retunds.
Interest on the deposits bonds, notes
Interest on an arbitrage founds issued after
of the 1.946. by State and local governments.

Profits from businesses and professions Your share of profits from partnerships and small business corporations

Pensions, annuties, endowments
Supplemental annuties under the Railroad
Returnent Act (but not regular Railroad
Returnent Act benefits)
Profits from the sale of exchange of real
estate, securities, or other property.

Rents and royalties.

unemployment Your share of estate or trust income Employer supplemental unemploym Employer s benefits

Almony, separate maintenance or support payments received from and deductible by your spouse or a former spouse Prizes and awards (contests, raffles, etc.) Refunds of State and local taxes (principal amounts) if they were deducted in a prior year and resulted in tax benefits

Fees received for lury duty and precinct electron board duty. Fees received by an Executor, Administrator, or Director

Disability retirement payments and other benefits paid by the Veterans Adminis tration. Examples of Income You Do Not Report. Embezzied or other illegal income.

Dividends on veterans' insurance. Life insurance sums received at a person's death,

Workmen's compensation, insurance, dam ages, etc., for injury or sickness interest on certain State and municipal bonds.

Insurance repayments that were more than the cost of your normal luring expenses if you lost the use of your hormal luring expenses in the or other casualty Repayment of the amount you spent for normal luring expenses must be reported as innorme Federal social security benefits Gifts, money or other property you herited or that was willed to you.

Line 9.—Wages, Salaries, Tips, etc.— Show the total of all wages, salaries, lees, commissions, tips, bonuses, and other amounts your employers paid you before they took out for taxes, insurance, etc. In-clude in this total.

(4) The amount shown on Form W-2 in sation" in 1974.
(7) This you did not report to your employer (5) may you did not report to your employer (5) may social security as due on these this on line 59---instructions for this are on page 9). (4) Disability retirement income if you are below the mandatory retirement age (5) Fair market value of meals and living quarters if given by your employer as e (3) Wages you received a Form W-2 for

matter of your choice and not for his con-where you worked and for his convenience. Where you worked and for his convenience of not report their value. Do not report the value of living quarters it you had to ac-cept them as a condition of employment. (6) Strike and lockout benefits paid by a unnot from unnon dues, including both cash and the fair market value of goods re cewed, unless the facts clearly show that such benefits were intended as a gift Wages, salaries, bonuses, commissions, fees, and tips.

Get Publication 525, Taxable Income and Nontaxable Income, for more information on reporting income received in the form of goods, property, meals, etc.

If you remployer paid you more than you spent for business, see the in spent for business, expenses, see the in executions for Reporting Deductions and Excess Payments no nage. For explanation of dividend income, see institutions for Schedule B on page 13 if you received \$400 or less in dividends and other distributions, show the amount after subtracting nontaxable distributions and capital gain distributions, on line 10s you do not need distributions, on line 10s you do not need to list them on a separate schedule.

Schlub Band ist names of all payers and amounts received. The Man Scholue Band ist names of all payers and amounts received. The note below reits you whether you need to complete Schedule O show on Form 1040, inte 10a, the total dividends received (this is goes dividends less capital gain distributions and any nontra-ball distributions).

Note: If you received capital gain distributions and any nontra-ball distributions. The form of the Good of t

or explanation or instructions o -For Line 10b—Exclusion,—Fo dividends exclusion see page 13

₹ 5

Line 11—Interest Income.—For explana-tion of interest income, see page 13. If you received \$400 or less in interest, show the total amount on this line. You do not need to fill in a separate schedule.

If you received over \$400, full in Sched ule B and list names of all payers and amounts received Then show the total amount on Form 1040, line 11

Should You Use the Standard Deduction (line 45(b)) or Itemize Your Deductions (line 45(a))?

ė

If tine 15 is under \$10,000 ind your farm may ablest 1—12. The chandra detection has been allowed in these tables distinct by detection provide elemptors you claimed has already form allowed in these lables. Effect that xon line 3 lies \$10,000 or more. Intime 15 is \$10,000 or more. Intime 50 is \$10,000 or more. Intime 50 is \$10,000 or more. Intime 50 is \$10,000 or more. Intime 50 is \$10,000 or more. Intime 50 is \$10,000 or more. Intime 50 is \$10,000 or more. Intime 50 is \$10,000 or more. Intime 50 is \$10,000 or more.

You must decide whether to take the standard devotion or character controllutions, metical decoulcines for character controllutions, metical decoulcines for character controllutions, metical decoulcing merels, fasser is Resizuely be issuand decoulcing merels and decoulcing metals and decoulcing the following doctors are to such many the following doctors and experiences and the properties of the following doctors are fest shall all 300, find gour them than the following doctors are fest shall 31,00, find gout them than a faster 1-12 which says on the benefit of the following doctors are fest shall 31,00, find gout than than 13 is less than \$8.65 and your them than 13 is less than \$8.65 and your them than 13 is less than \$8.65 and your them than 13 or for the standard deduction. If your deputions are over 15 percent of the 15 is them them if under 15 percent of the 15 is them them if under 15 percent of the 15 is them them if under 15 percent of the 15 is the fine shall added declarion. If you dependent on your penent's even of an example of the safety and dependent on your penent's refunding a sa dependent on your penent's refunding 10 is east the specific on page 7.

Included in the groupt on time of 6 any partial into the form that the form 4970. Tas on Accumulation Distriction of Trusts's or Form 4975. Special IO Vear Averaging Nethod which may be used by recipients of turns to anounty plans.

Other Ways to Figure Your Tax

Fill in Schedule A and enter your total deductions on line 45. full in lines 44, 45, 47, and 48. Use Tax Rate Schedule X. Y. or 2 to figure your fax. Enter the lax on line 16.

To Figure Your Tax if You Itemize Deductions

If you check the block between lines is and 16, follow these instructions of is and 16, follow these instructions of it you can be claimed as a deeper of instructions of its and instruction of its and instruction of its and instruction of its and

Fax—Credits—Payments

Form 4726, Maximum Tax on Earned Income —The tax on earned taxable income is limited to a maximum rate of 50 percent. Cet Form 4726 for more information if your earned taxable income was

Line 213—Federal Income Tax Withheld—
Enter the total mome tax withheld as shown on your Forms W-2 or W-2P
Line 21b—Estimated Tax Payments.—
Fill no nhis line any payments you made on your estimated Federal income tax for 1974.

1. 15% of that part of line 15 that part of line 15 that part of line 16 that 25. 36 that part of line 16 that 25. 36 that part of more than 5.200 (\$4.500 thanteed and more but not marked and ming separately). Or 2. \$1.300 (\$560 thanteed and ming separately), but not ming separately), but not ming separately), but not ming separately). But not ming separately, but not more than your earned in come included on line 15.

"Email more minds of marked and fine separately but not features and feature that was a distribution in enrings and feature sets that was a distribution in enrings and services that was a distribution in enrings and control of the part of the services in the services of services and capital were material income producing factors.

I have a bismess and nome for personal services included an amount not in excess to 300 of the part of the profession of the part of the services of services in the personal services in the

Journance on the promotion and analysis 1-12 to the week, you may use Tax Tables 1-12 to the your law instead of lollowing the substitute instruction for time 45(b). If line 15 (l) includes less than \$550 of income other than earned income and (2) is less than \$8,660 144,344 if maintened filing separately).

Line 22—Special Note for Beneficiary of a frug.—If you have a flax critic because of the "throwback" rule, include the credit in your rotal for inter 27 see from 450.0 on the drived line to the lieft of the line 25 entry space, were "Throwback credit," and show the amount.

To Figure Your Tax if You Take the Standard Deduction and the Above Instruction Isn't Applicable

16—Tax

Line 23—8alance Due—in most cases people who have income transitioned in their analysis will increasing a mount from their analysis will increase the annual worthey was borner increased in the poor and this your spouse worked in both you and your spouse worked in the properties worked to the properties worked to the properties worked allowance certificate from Wall, and your employer and claim fewer allowance or you can file a new allowance extension without more more your can ask ment as without the analysis would be analysis of the properties would be a new installment parments of the properties o

Schedule G, Income Averaging — It may be advantagious to use the "averaging method" if after subtracting \$3.00 from your 1954 taxable income (into 45). The balance is over 30 percent of the total of your hazable income for the last four years (1970 through 1973) if you use this method, if in Schedule G for more information, get Publication 506. Computing Your Tax Under the Income Averaging a Wethod

Schedule D. Alternative Tax.—It may be advantageous to use the attendance tax if you have a net long-term capital gain, or if your net long-term capital gain, or if your net long-term capital gain more than your net short-term capital loss. See Alternative Tax Computation on Schedule D. If you use this method, fill in Schedule D.

payments

\$38,000 and you are single, \$52,000 and you are married filing jointly or are a widow(er) with dependent child, or \$38,000 and you claim unmarried head of household status.

If you and your spouse filed a joint intellation of setmated sty for 1974 but decide to file separate income fax returns for 1974, either of you can claim all the estimated tax paid, Or you can each claim part in whatever amounts, you agree to Be sure to show the social security numbers of both on both returns.

If you and your spouse field separate estimated its declarations for 1974 but decide to file at pinnt income tax return for 1974 enter on his line the total of the an amounts paid on your separate declarations be sure to stow both social security numbers on your joint return Follow the above instructions even if

Line 21c—Extension of Time to File 1974 Return —If you filed an application to request an automatic 2 month extension of time to file Form 1040 for 1974, enfer the amount paid with Form 4868 on this line

Penalties and Interest

Avoid penalties and interest by correctly hings and paying tax when due. The law provides a penalty of from 5 percent to 25 percent of the star of all things unless you can show reasonable cause for the delay. If you this a return late send a full explanation with the return.

Penalties are also provided for late pay ment of tax unless you can show reason able cause for the delay.

Taxes Not Paid when Due.—The penalty is children to pay to bases when due is 15, of a percent of the unpaid amount to each month to part of a month it remains unpaid—up to 25 percent of the unpaid amount? The penalty applies to any unpaid amount? The penalty applies to any unpaid amount? The penalty applies to any portion of additional tax shown on a etium if a size applies to any portion of additional tax shown on a milk of the case of the bill. This penalty is in addition to the 6 percent interest charge on rate

Severe penalties are provided for willful failure to pay tax, willful failure to tile a return, and for filing a false or fraudulent

Penalty for Not Paying Enough Tax Dur-ing the Year—Add Intex 55, 95 60 and 63. Subtract this total from time 20 and cell the difference total A Add Intex 63. 21c. Unless extension is fried and tax is paid before January 31, 1975) and 64. Sub-tract this total from line 22 and cell the difference total 8

If total B is less than 80 percent (66).

A you may over a peralty unless you meet your more of the expension septianed on your 2010 Area (1878). The expension of the expension

Line 26—Overpayments Cordical to 1975. Estimated Tana We will apply amounts you want critical to estimated tax the account under voices see a fact the account under voices as a country number, unless you attach a request request should metable the social export in the view of the country should metable the social executify number of your spouse. "It is not shown on the return."

Declaration of Estimated Tax

Citizens of the United States por residents of the United States, Perior Rico Virgin 18 January Guarn and Arterican Samos shall mare a declaration of estimated tax of their texts estimated tax is \$100 or more and they.

(1) Can reasonably expect to receive more than \$500 from sources other than wages subject to withholding or.

3) Can reasonably expect gross income to exceed—

(a) \$20,000 for a single individual, a head of a household or a widow or widower entitled to the special tax rates. \$20,000 for a married individual en-fitted to file a joint declaration with gouse, but only if the spouse has not received wages for the taxable

ing apart from his spouse as de sched on page 5.

(d) \$10,000 for a married individual en titled to the a point declaration with spouse, but only it both encurear 3 € (c) \$20,000 for a married individual ing apart from his spouse as scribed on page 5.

if both spouses the taxable year, \$5,000 for a married individual not entitled to file a joint declaration with his spouse. ó eceived wages

details. See Form 1040-ES for

1 Page

Form ₽ ~ Page Instructions for

Than Wages, Dividends, and Interest Other PART I.—Income

Miscellaneous Income

e 33—Fully Taxable Pensions and Anrities.—See Instructions for Schedule Einformation on pensions and annutries

Use this line to report (1) Pensons and annuses if you point on the control of their chief (2) Multary retrement pay from Form W–2 (3) Amounts reterved as amounty under the special rule (see instructions for Schedule E.) if you recovered your entire cost before January 1, 1974.

Line 34—50% of Capital Gain Oistribu Wins.—If you do not need Schedule D to report any other gains or losses or to figure the alternative fax, do not full in that sched ule. Instead, show 50% or your capital gain distributions here.

Line 35—State Income Tax Retunds.— Show only that part of refund of State in-come tax attroblashe to itemized deduc-trons taken in a prior year that resulted in a Federal tax benefit.

Line 36—Alimony Received —Show amounts you received as alimony or separate maintenance

Line 37—Other.—Use this line to report and fell the source of any income you cannot find a place for on your return or other schedules Include prizes, avadits, amounts you recovered for bad debts, or other terms that reduced your tax in a prior year.

Also report gross (ottery and gambling winnings. You must report the gross winnings. You must report the gross winning losses can be taken as an item send deduction only on Schedule A How ever, such losses are limited to the amount of winnings reported.

Generally, self employment income into the report of Schedule F (Form 1040). How ever, if you reserved self-employment in coge such as directors' fees and you did not find an expenses with respect to this income, you may enter the total amounts receive here and on Schedule SE (Form 1040), line S(e).

Net Obesting Loss — If you lost money on a business of tade in 1974, you can subtract the loss from your 1974 mone (The loss can also be from an apersonal casualty of theft loss or income selling to dispose ing of real or debecable property used in your fade or business).

moome, the difference may result in a moome, the difference may result in a week to reduce your income to the three years before 1974 and the five years after this means, you have to carry the loss back to 1971 and then bring any remaining loss foward to 1972. 1973, and 1975 through 1979 in you are due a refund from the carryback. You may use from 1045 to get a quick refund

If you had a loss in a prior year to carry forward to 1974, enter it as a "minus" ligure on line 37. Attach a separate sheet showing how you figured the amount.

PART II.—Adjustments to Income

Line 39—Sich Pay Exclusion —You may be able to take an an exclusion thor pay you received white you were alisent from work because of mury or sichness. It you were covered by a sick pay plan paid for by your employer. It both you and your employer it both you and your employer and for the plan, you may be able to exclude all the benefits you received from the part you paid that there is a limit on a excluding benefits you received from the plant you pay.

A disability pension may also qualify for the sick hay exclusion

Enter the amount of your sick pay exclusions shown on Forms W-2 and W-2P attack from 2440 (or a statement showing how you figured the exclusion, when you were absent, regular weekly rate of pay, and whether you were in the hospital). For information on how to figure your exclusion, get Form 2440 and Publication 522, Adjustments to Income for Sick Pay.

Line 40—Moving Expenses—Employees, including new employees, and self amployed passons, including partners, can deferred textian moving expenses. The move had to be in connection with your job of business. The expenses you can deduct include the cost of moving your family, furniture and other household goods, and per sonal belongings. You can also deduct meals and lodging white traveling to your new home

Up to a certain amount, you can also deduct for this Travel, meals, and looging for househurting trips you made after getting the job and before you moved (2) Meals and lodging while in temporary quarters in the general area of your new place of work, for up to 30 days after you got the job (3) Expenses for selling, buying, or leasing your new or old home.

For more information, get Form 3903 and Publication 521, Tax Information on Moving Expenses

penses, fill in Form 3903. Also, report on Form 1040, he a, all amounts you were paid or repaid for moving expenses (if you were employed, these amounts should be included on form 4782 and in total wages, tops and other compensation on the Form W-2 your employer gave you.) Then show your allowable expenses on fine 40. deduct If you find you can

41-Employee Business Expenses (and Employer Payments).— Line

Deductible Expenses and Excess Payments.—You can deduct the expenses itsted below that were not paid by your employer. If you paid paid of an expense and your employer paid part, you can deduct the amount you paid. If you employer paid you wone than you spent, report the difference as more than you spent, report the difference as norme (See instructions for Reporting Deductions and Excess Payments on page 9).

(1) Travel and Transportation.—You can deduct bus, taxi, plane, or train fares of the cost of using your car in your work,

For

duct these if you were temporaring any on debusiness at least overingth from the general area of your main place of work. You
cannot deduct the cost of meals on daily
trips where you did not need to sleep or

(3) Dutside Salesman.—In addition to the above, an outside salesman can generally deduct other expanses necessary in sales work. For example, saling expenses, stationery, and postage. An outside salesman is one who does all nis selling away from his employer's place of business. If your main duttes are service and delivery, such as a milk driver-salesman, you are not considered an outside salesman.

Reporting Deductions and Excess Payments, as perplained below.

(1) I your employer paid you more than so perplained below.

(1) I you spent report the difference on line 37. I your employ paid and you for twell also it analysoritation, meals and you for twell also it analysoritation meals and you for twell also it analysoritation on line 41. If you remise deductions and had other business, you can deduct the difference to not have a supplied by the payments and you were more than the first of the difference of the difference of the difference of the difference deductions and had other business expenses, you can obduct them under "Miscellaneous deductions" on Schedule A. (3) If your expenses agualed the payments but you do not want to claim a deduction for the difference, write on the bottom margin of page 2. Form 1040, "Employer payments were not more than my business expenses."

(4) Other Business Expenses.—If you nemarke deductions on Schooline, A, you can also deduct other business expenses under the heading "Wascillarous" settlerions." Examples of these expenses are dues to unions and professional organizations and the cost of tools malerials, etc., that your employer did not pay for

if you claim a deduction for business expenses, stard form 210 to a statement showing the following (1) The total of all amounts received from or charged to your employer and nature of your occupation. (2) The amount of your business expenses throken down into broad subjects, (3) The number of days away from home on businumber of days away from home on businumber. ness.

Line 42—Payments as a Self-Employed Person to a Returement Plan.—Sole propri-etors who have Keogh (H.R. I'D) propri-should life a return, Form 4845A, for each Keogh plan. Do not attach Form 4845A to your Form 1040.

Partners are not required to file returns r Keogh plans in which they participate, owwest, partnerships are responsible for ming either Form 4848 or 4848A to report i Keogh plans.

for Keogh However, filing eith

Even if you do not claim a deduction for your business expenses, you must attach the above information to your return unless you were required to, and did make a satisfactory accounting of them to your factory

employer.

living expenses or the maximum per dem rate authorized to be paid by the Federal Government in the locality in which the travel is performed or a mileage allowance of no more than 15 cents a mile. However, an employer may grant an additional allowance for paking fees and tolls attributable to the traveling and transportation expenses as separate items. You are considered to have made a setis-factory accounting if.

(1) You received either a daily allow-ance of no more than \$44 instead of actual

(2) Your expenses were the type necessary to carry out your employer's trade or business, and you gave him proof of the travel marker, place, and business reason of the travel

advantageous

If you use your own car for business reasons, you can deduct what it cost you for business use Instead of liguring your actual expenses such as gas, oil, repairs, incense tags, insurance, and depreciation, you can take a fixed mileage rate.

This is figured at 15 cents a mile for the first 15,000 miles and 10 cents for each mile over 15,000 Add to this amount your parking fees and tolls.

You can change methods of figuring your cost from year to year. But you cannot change to the fixed mileage rate if you

(2) Any group organized and operated edusavely to support the normation or election of one or more candidates seeking educated the property of claimed depreciation and did not use the straight line method, or if you claimed additional first year depreciation more information, get Publication Travel, Entertainment, and Gift

rollitical party.

(4) The State committee of a national political party as designated by the State committee of this party.

(5) A local committee of a national political party as designated by the State committee of that party.

"Candidate" means a person who has publicly announced candidacy for nomination or election to federal. State. or local elective public office and meets the legal qualitications to hold the office.

(1) A political party presenting candidates or electros for Presedent or Vicc President on the official ballot of ten or more States during an electron year.

(2) In the case of contributions made during any other taxable year of the tax payer, a political party that met the qualifications described in the preceding paragraph (1) in the last Presidential party. "National political party" means:

"State" means the States and the Dis trict of Columbia "Local" means a political subdivision or the total of subdivisions of a State or part

Line S3—Credit for Wages Paid or Incurred in Work Intentive (WIN) Program—
Employers may claim a credit of 20% of the salaries and wages band in incurred 5 to employees thred under a Work Intentive 5 (WIN) Program in the credit as followed to the salaries and wages band or incurred 1 the salaries and wages band or incurred 15 form 4874. amounts your form W–2 includes amounts you employer and you for bus ness expenses, attach form 2106 or a statement (See instructions for Deductible Expenses and Excess Payments) include the your total expense on fine 41.

PART V.—Other Taxes

---See

Line 49—Retirement Income Credit. instructions for Schedule R. PART IV.—Credits

Line 55—Self-employment Tax.—Enter amount shown on Schedule SE, line 20. Line SO—Investment Credit.—For exceptions and confidence and the state of the state

credit

Line 58—Minimum Tax—II you have terms of tax prevence (accelerated of preclation, stock options, long-terms of tax pains, etc.) of more time \$30.00 (\$15,000 if more fining sebanetly), at tach form 4625 even if there is no minimum tax due.

Attach Form 4136, For more information, get Publication 225, Farmer's Tax Guide, or Publication 378, Federal Fuel Tax Credit or Refund for Nonhighway and Transit Users.

Line 64—Credit for Taxes Paid by Reg ulated Investment Companies.—Ente credit here. Attach Copy B of Form 2439

to pay raiload returement tax on, confact your nearest Raiload Returement Soard office for information include the tax on line 59. On the dotted hine to the left, the sure in

write 'RR tax on tips' Be sure all your tip income on Form 1040,

PART VI.—Other Payments

Line 62—Excess Social Security Tax Withheld-More Than One Employer—If you had more than one employer in 1974 and together they paid you more than \$13,200 in wages, too much social security (FICA) tax may have been taken out of your wages. If too much was withheld, you can take credit for it against your income tax. Follow the step, below to figure your creat ill you are filing a joint return, you have to figure your security spouse.

\$772.20 Step 1. (a) Add all social security (FLGA) tax withheld by employers from your wages as shown on all fours W-2 for 1974 Cardion. Vo.2 for 1974 Cardion. Po not include more than \$172.20 for any employer. (See Note that folds here total here.) Add all uncollected tax on tips, if any, as shown on all Forms W-2 for 1974 Enter the total here. Add (a) and (b) . . . Step 3. Subtract ê Step 2. A

Note. If any employer took out more than \$772.20 for scoral security that. ask him to return the excess amount owed you. You cannot take credit for it on your return. Line 3—credit for Redeal Taxes on Special Fuels. Nonhighway 6asoline and Lubicating Oil—crefer on this line any tax credit you can take for:

(1) Gasoline used— Step 4. Enter this amount on Form 1040, line 62 . . .

(a) on a tarm for taming use.
(b) in welvies and mechaniss used off the highway, such as in boats and, generally, in commercial and craft.
(c) in webries furnishing certain ubilic.
(2) Lubricating oil used for any purpose other than in a highway motor vertice.
(3) Special fuels used—
(3) Special fuels used—
(b) in vehicles furnishing certain public frankportation by land.
(c) generally, in commercial aviation or under other conditions not subject to the conditions not subject to th Line 56—Tax from Recomputing Prior Year Investment Cent. Effort the orderers between the credit. Effort the orderers and the credit should be controlled by the credit should be controlled by the credit should be called the credit should be credit should be called the called the credit should be called the called the called the

Lines 59 and 60—Tax on Tip Income.—If your received tops you freedwed tops you fail to report to your employer, or if your wages were not enoughfor him to withhold social security or railroad returnent 1as, you must pay these taxes with your form 100.00.

The form W-2 your employer gives you will snow any social security fax you over on this you reached to him. Enter that amount on line 60.

If you elect to claim a credit, the amount of the credit is one-half of the political contributions paid, but not more than \$12.20 (\$25 ft married and filing a point return). This credit may not exceed the tax on tines 16 and 58 less the amount of credits on lines 49, \$0, and \$1, Make a side calculation before you enter the credit.

For tips you did not report but must pay social security tax on, attach Form 4137.

"Political contributions" means a con-tribution or gift of money to-(1) A person who is a candidate for normation or electron to any Federal. State, or local elective public office in any primary, general or special electron, for

Definitions

Oo You Have an Account in a Foreign Country, Teach the question after line 65 and check the "Yes" or "No" block. If you checked the "Yes" is block, attach Form 4683. Check "Yes", if you own more than 50 percent of the stock in any corporation that owns one or more foreign bank accounts.

Page

Instructions for Schedule A (Form 1040)

Itemized Deductions

(See the blocked instruction on page 6, Should You Use the Standard Deduction or Itemize Your Deductions?)

Medical and Dental Expenses

If you decide to itemize your deductions, you can deduct one-half (up to \$150) of the amount you paid for medical care insurance even if you have no other medical expenses.

If you had payments for medicines, doctors, hospitals, etc., follow, these instructions in lines 1 through 10 on Schedule A. Follow these inner actually because they show you how much you can deaut. Show you how more wellow the amount you paid for medicine and drugs. Subtract 1 percent of your adjusted gross income from that emount Add the amounts on lines 4. 5 and 6(a), (b), and (c). Subtract from the lottal 3 percent of your adjusted gross

The remainder, plus your medical care insurance on line 1, is your medical expense deduction. The one percent and three percent limitations apply in all cases, regardless of your age or the age of your gardless of your age or the spouse or other dependents.

The medical expenses can be for your self, your spouse, or any dependent who received over half his support from you, even if the dependent had income of \$750 or more.

Include all amounts you paid during 1944, but do not include amounts repaid to you, or paid to anyone else. But has but it is you, or paid to anyone else. But has but it is reclude on line S the rest of the amount you paid for manded rear insurance (the amount you could not list on line 1). Some examples of what you can and cannot deduct are given below.

Types of Expenses You Can Deduct.-

Payments for medicines, drugs, vac cines, end vitamins your dector told you to take, but not vitamins you take on your own just to keep healthy.

Payments to hospitals, physicians (medical dectors and osteopaths), dentist, murse, chinopateus, podiatorist, psycholigists and psychoanalysts (medical care only), and eyes (If you pay someone to do both nurselyes (If you pay someone to do both nurselyes and housework, you can deduct only eye doctors or others eyes (H you pay som-ing and housework, the nursing cost.)

Payments for false teeth, eyeglasses, medical and surgical ands, arches, hardes, crutches, sarcoliate belts, wheelchairs, bat teeries for hearing aids, orthopedic shees, and cost and care of seeing eye dogs, etc.

Payments for ambulance service and other travel costs necessary to get medi cal care Instead of figuring amounts you shent for gas, oil, etc., for your car, you can take 7 cents a mile.

Payments for examinations, X-ray services, insulin treatment, whithpool baths the doctor, ordered, meals and lodging if part of cost for care in a hospital or similar.

place, hospital or medical insurance, in-cluding monthly payments for extra medi-cal insurance under Medicare.

Types of Expenses You Cannot Deduct.—

Payments for funerals and cemetery lots, consenters, onecrations or drugs that are against the law, travel your doctor tells out take for rest or change, life insurance policies, the part of social security tax you pay for basic Medicare

t generally 1 more in-Deduction Capital expenditures are not deductible. For exceptions and formation get Publication 502, 0 for Medical and Dental Expenses.

Taxes

State and local income taxes You Can Deduct.— Real estate taxes State and local taxes on gas used in your car, bost, etc. For amount to deduct for gas used in your car, see State Gasoline Tax Table on page 11.

General sales taxes For amount to duct, see the Dptional State Sales Tables.

de

(1) A boat, airplane, mabile home, or materials you bought to build a new home if The only sales taxes you can add to the table amount are those on the following:

the tax rate was the same as the general sales tax rate, and (a)

the seller stated the tax separately from the price of the item but included it in the total amount you paid. **(**9

A car, unless you bought it in Vermont or West Virginia. (In these states, the sales tax deduction is allowed at the 3 percent general sales tax rate.) (5)

The sales tax tables cover intome up to \$19.999 (Income is, in he 15 of form 1040 plus any income you received that in not subject to tax, such as social security, veterans, indicad retirement benefits, workmen's compensation, untaxed portion of long term capital gains, taxed portion of long term capital gains, cluston, unemployment compensation, unemployment compensation and public assistance payments). The steps below and the examples shown explain how to figure your sales tax deficiency in your income was over \$19.999.

If your income was more than \$19,999 but less than \$100,000, figure your deduction as follows:

Step 1. For the tirst \$19,999, find the amount for your family size in the table for your State

Step 2. For each \$1,000 or fraction of it of in-come over \$15,999, but less than \$50,000, add 2 percent of the amount you deter mined in Step I, above For each \$1.000 or traction of it of in come over \$49.999, but less than \$100.00, and I percent of the amount you determined in Step I, above

If your income was \$100,000 or more, your deduction is 210 percent of the amount determined in Step 1, above

Example 1.—Assume your income was \$27,250, you live in Ohio, and there are S people in your family.

\$184.00 pp 2 Figure this stage stolers (2.25 of people shows 2.25 of 2 Step 1. The Ohio table for income of \$19,999 and a family of 5

\$213 44

if your records show that you paid mere sales that then the amount shown in the table, you can deduct the larger amount and not use the table. If you do not use the table, you can deduct the following taxes

Interest Expense

(1) General State or local sales taxes you band when you bangthreass taxes (2) General State or local sales taxes (2) General State or local teams see the seller paid in the state of the

your Dashiesa of Ecutify tax, Federal excise taxes on your personal goods or for taxes on your personal goods or for taxes on your personal goods or for taxes or your personal goods or for taxes for hunting and dog licenses, car in Seperition, of hurer's licenses, car in Seperition, of hurer's license, so an inspection, of hurer's license are settles, and tobacco or excee taxes four as settles, and tobacco or excee taxes (such as those on admissions, room rental, etc.) even if they are separately stated (Moter III those laves are at the same rate as the general safes tax and you do not use the general safes tax and you do not use the energy and they was a such and they are a such and they have

the sates was value, you can obout them as explained.)

Takes charged for sidewalks, front foot benefits, or other improvements which make your property more valuable. For more information about takes, get Publication 546, income Tax Deduction for Taxes. More information about deduction for Taxes. More information about deductions homosowners can take is given in Publication Horneowners.

State Gasoline Tax Table

The following list shows the tax rate on a gaplion of gaseline in each State based on information available on September 1. 1994. Find the rate for your State. Then use the fable below to find how much tax.

to deduct for the number of miles you drove your car, if your car had 4 cylinders or less, deduct half the table amount, if the rate for your State changed during 1974, find your deduction for the miles

Kansas 7¢
Kentucky 9¢
Louisana 8¢
Mane 9¢
Maryland 9¢
Massachusetts 7 5¢
Michigan 9¢
Minnesota 7¢
Mississippi 9¢

Delaware 9¢
Dist of columbia 8¢
Florida 8¢
Georgia 7 5¢
Hawari 5,5¢
Idano 8 5¢
Indiano 8 5¢
Indiana 8¢
Indiana 8¢

8¢)

Alabama 7¢
Alaska B¢
Arizona 7¢
(after Aug. 31, B¢)
Arkansas B.5¢
Callorna 7¢
Colorado 7¢
Colorado 7¢
(Use 2 < 5¢ rate)

96

8.5

ð

2

6.54

#9

35

Nonbusiness Miles Driven

1 to 3,999 1 to 4,499 1 to 4,499 1 to 4,999

Tax Rate

you drove at each rate, and edd the two amounts.
If your records show that you paid more than the amount shown in the table, you can deduct the larger amount.

Tennessee 7¢
Texas 5¢
Utah 7¢
Vermont 9¢
Virginia 9¢
Washington 9¢
Wisconsin 7¢
Wyoming 7¢ \$69 883 883 96 96 1003 122 132 6 ě 7.54 Tax Rate (36 North Dakota 7¢
Ohlo 7¢
Oklo 7¢
Oklahoma 6.58¢
Dregon 7¢
Pennsylvania 8¢
(after Aug. 31.9¢
Rhode Island 8¢
South Carolina 8¢
South Dakota 7¢ 7.6 6.5¢ 9 *Nebraska—For gasoline taxed at the special rate of 5 5¢ use the average of the 5¢ and C**aule amounts for the Missouri Ze Mortana Ze Nebraska 8 Sr Nevada 6c New Jersey 8c New Mexico Ze New Mexico Ze New York Re North Carolina 9¢ Nonbusiness Miles Driven

is for total miles driven For for 5 000 to the deduction for \$66 728 728 728 91 91 100 125 125 \$58 63 74 80 80 97 102 108 \$46 555 660 68 777 773 88 88 agg a 539 557 557 557 557 557 557 557 miles, 25.000 10,000 to 10,999 11,000 to 11,999 13,000 to 14,999 14,000 to 14,999 16,000 to 16,999 16,000 to 16,999 17,000 to 16,999 17,000 to 16,999 17,000 to 16,999 17,000 to 16,999 For over example for 70,000 miles 20,000 651852

\$47000 SEE 44

#1146F 40000 00000

to 5,499 to 5,999 to 6,999 to 7,499

For more information on interest penses, get Publication 545, Income Deduction for Interest Expense Show on Schedule A only interest on morbusiness items. Show interest paid on business items on the same schedule you use to report your business income.

Contributions

You Can Deduct Gifts To.-

Organizations operated for religious, charitable, educational, scientific, or liter ary purposes, or to prevent cruelty to animals and children. These include:

Your personal note to a bank, credit un or person, for money you borrowed. Mortgage on your home. Life insurance loan if the interest is in cash.

You Can Deduct Interest On.—

Churches (including assessments paid).
Salvation Army, Red Cross, CARE,
Goodwill Industries, United Funds and
Community Chests, Boy Scouts, Grid
Scouts, Boys Clubs of America, and similar organizations.

Fraternal organizations, if the gifts will be used for the above purposes, and certain cultural and veterans' organizations

Governmental agencies that will use t gifts exclusively for public purposes. cluding civil defense

Revolving charge accounts You may deduct the finance charge added to your revolving charge accounts by retail stores if the charges are based on your unpaid balance and computed monthly

Personal property (cars, televisions, etc. that you buy on the installment plan.

Bank credit card plan. You can deduct the finance charge as interest if no part is for service charges, loan fees, credit investigation fees, etc.

Taxes you paid late. Show only the interest If the taxes are the kind you can deduct enter them under the heading, "Taxes."

<u>F</u>

Namprofit schools, hospitals, and organizations whose main purpose is to find a tunis whose main purpose is to find a cure for for help people who have admirits, asthma, cancer, creebing halsy cystic fibrosis, heart disease, chambetes, hemophila, mertal illness and retaids too, multiple scheross, miscular dystrophy, polio, fuberculosis, etc.

fou Can Also Deduct.

(\$12.500 th married and fining separately) (\$25.000 (\$12.500 th married and fining separately) (\$12.500 th married and fining separately) paid on accepted on a debt related to meets ment property may be subject to limite tions. See Form 4952 for further instructions and a fapticable, report if the allowable miterast expense which is to he tracked as an itemized deduction on Schedule A. An expense which is to he tracked as an itemized deduction on Schedule A.

Amounts you paid for your gasoline and other expenses necessary to carry out your dutes as a civil defense volunteer (Bo not deduct any amounts that were repaid to you.)

Out-of pocket expenses such as gas, oil etc.; to do volunteer work for a char itable organization (De not deduct any amounts that were repaid to you.) In

exempt life in

tax EII

Money you barrawed to buy securities or single premiu surance

Life insurance loan if the interest is added to the loan and you report on the cash basis

Do Not Deduct Interest On.

stead of figuring what you spent for gas and oil, you can take 7 cents a mile

some cases, amounts you spent to take care of a student in your home under a written agreement with a charitable or educational institution.

Secial clubs, laber unions, or chambers of commerce Relatives, friends, or other persons Do Not Deduct Gifts To.—

Foreign organizations, organizations op-erated for personal profit or organiza-tions whose purpose is to get people to vote for new laws or changes in old laws

Debute what you gave in cash (checks money orders, etc.) or property but do not deduct the value of your time or services. If you gave property, attent a description, securities) how you figured its value. Also, for each gift valued at over \$200 and each gift of capital gain or ordinary income property.

any conditions attached Explain the gift

Show the cost or other basis of the property if you owned it less than hive veits or if Internal Revenue Code Section 170(e) applies, and Tell how you got the property

Attach a signed copy of any appraisal. If you elect to reduce your deduction for contributions of capital gain property, indicate this and show how you figured it.

Ξ

Page 2

—Itemized Deductions AND Dividend and Interest Income Schedules A&B-

Schedules A & B (Form 1040) 1974 Schedule B—Dividend and Interest Income Name(s) as shown on Form 1040 (Do not enter name and social security number if shown on other side) Schedule B-Dividend and Interest Income Note: Casualty or Theft Loss(es) (See instructions on page 12.) Note: If you had more than one loss, omit lines 25 through Miscellaneous Deductions (See instructions on page 12.) A Medical and Dental Expenses (not compensated by insurance | Contributions (See instructions on page 11 for examples.) or otherwise) (See instructions on page 10.) Your social secunty number 28 and see instructions on page 12 for guidance. Summary of Itemized Deductions Total deductions (add lines 35, 36, 37, 38, 39, and 40). Enter here and on Form 1040, line 45 ▶ you etc. List Other than cash (see instructions on page 11 for required statement) 28 Enter \$100 or amount on line 27, whichever is smaller 32 Expenses for child and dependent care services (attach Form 2441) 24 Total contributions (add lines 21a, b, Loss before insurance reimbursement. Insurance reimbursement Subtract line 26 from line 25. Enter difference (if less than zero, enter 29 Casualty or theft loss (subtract line 28 from line 27), Enter here and on line 39 P Total (add lines 30, 31, 32, and 33). Enter here and on line 40 21 a Cash contributions for which have receipts, cancelled checks, 22, and 23). Enter here and on line 38 Total medical and dental—line 10

Total taxes—line 17 Casualty or theft loss(es)-line 29 b Other cash contributions, ► Attach to Form 1040. ► See Instructions for Schedules A and B (Form 1040). Total contributions—fine 24. Total miscellaneous-line 34 Schedule A---Itemized Deductions (Schedule B on back) donees and amounts ▶ 23 Carryover from prior years Total interest-line 20 33 Other (Itemize) ▶ 30 Alimony paid . 31 Union dues ង 25 26 27 34 35 37 38 38 39 40 4 17 Total (add lines 11, 12, 13, 14, 15, and
16) Enter here and on line 36
interest Expense (See instructions on page 11)
18 Home mortgage 1 One half (but not more than \$150) of insurance premiums for medical care. (Be sure to include in line 10 below) 9 Subtract line 8 from line 7 (if less than zero, enter zero) 20 Total (add lines 18 and 19). Enter here and on line 3? 4 Subtract line 3 from line 2 Enter difference (if less than zero, enter zero). 10 Total (add lines 1 and 9). Enter here and on line 35 State and local gasoline (see gas tax tables) 5 Enter balance of insurance premiums for medical care not entered on line 1 Other (Itemize—include hearing aids, dentures, eyeglasses, transportation, General sales (see sales tax tables) . Taxes (See instructions on page 10.) 3 Enter 1% of line 15, Form 1040 6 Enter other medical and dental expenses Total (add lines 4, 5, 6a, b, and c) 8 Enter 3% of line 15, Form 1040. a Doctors, dentists, nurses, etc 1040 11 State and local income Department of the Tressury Internal Revenus Service Name(s) as shown on Form Medicine and drugs Personal property . Other (Itemize) Other (Itemize) ▶ Hospitals (Form 1040) Real estate 12

oto: if agent dundonds /.o.f.iding contral		-	Part Interest Income			
water in 1833 of whether the 1830 of the 1831 of the 1	gain distribution less, do not contra the sum of cap. the sum of cap.		Note: If interest is \$400 or less, or But enter amount of interest received. Therest includes earnings from sain that the strange forms and the services.	d on Form	1040, line	part In
1040, line 10a (see note below) Gross dividends (including capital gain distributions) and other distributions on stock. (List payers and amounts—write (Ht. Wh., U.), for stock held by husband, wife, or jointly)	distributions) and amounts—w		as well as interest on bank deposits, bonds, tax refunds, etc. Interest also includes original issue discount on bonds and other evidences of indebtedness (see instructions on page 13). (List pavers and amounts)	ts, bonds, t ue discount (see instru	ax refunds on bonds	and and page
		 				
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2 Total of line 1	*.					
tions on page 13 Enter here and on	<u>.</u>					
	``					
tions (see instruc-		1				
tions on page 13)						Н
6 Dividends before exclusion (subtract line		_!_		1		1
	_	-				

If you received capital gain distributions and do not need Schedule D to report any other gains or losses or to compute the alternative tax, do not frie that schedule, instead, enter 50 percent of capital gain distributions on Form 1040, frien 34

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Publication 961, Valiation of Distributed Propulety, gives international adjustments on applicable. A special confidence on applicable. A special confidence on applicable. A special confidence on applicable. A special confidence on the retreated between the confidence on the internal Research of Cornectify, of the Internal Research of Cornectify, of the Internal Research of the State Control of State of the Confidence of the Confidence on the confidence of the Confidence of t

Casualty or Theft Losses

Casualty or theft losses of trade business entired entail, royalty, or other income producing properties are not subject to the \$100 imitation.

If you had more than one casualty or their ross continuous. 24 or Schedule A. On a separate short of paper princes a schedule Lang free mornance on lines 25 through 29 far each loss Add the reli losses and enter the monant on schedule A. Inne 29 Write in the many to the right of line 29 "Whiteline casualty" that losses see afraculterent.

You may find form 4884, Casualties and Thets. helpful in determining the amount of your loss, particularly if the property screen's months add if you till our form 4684 omet lines. 'S through the property is the service of the serv

For more information, get Publication 547, Tax Information on Disasters, Casualty Losses and Thetts

Household and Dependent Care Services (Child Care Expenses)

you paid someone to take cure of a endert so you (and your spouse if mare could work or find work you may be to deduct up to \$400 a month.

The expense must be for the following persons who lived in your home as members of your family:

You can deduct expenses for the services or a maid or cook but not for the services or a charifeur. Batrender, or gardener. The full amount you purk to a fursery school is dependent rare expense,

He stool egave your child lunch c the inst school egave you and for a child in the inst or hubbe grade are not Generally. In or rept for a coustin, no deduction is p allowed for employment related expenses poul at no indundual related to you vy our to spouse or paid to september to so the expense or paid to dependent household mentitiers.

The representation of dependent household in the representatives outside evolut home for the or the counted is sworers outside evolut home for the other leverage of a september of a september of the counted is sworer semmation. In this case, the amount you can deduct is limited as the case, the amount you can deduct is limited as

one such indiil) \$200 a month for vidual

(2) \$300 a month for two such individuals

youthous the property of the p

(2) Spouse — Dvade disability payments pour spous report of during 1934 by the Little pour spouse Tree subtract the result from your mounthly expenses incurred for 5j your spouse.

Disability payment means payment inter than a gifty recently beyond prysteal or mental condition which is not included in income. For example working in a critical standard season (Sability compensation), private health and accident insurance.

It your adjusted gross income (form of your adjusted gross income (form of your northly expense) is 18,000, you have to reduce your monthly expense is you will not the amount of your your ween 16 re-example it your dusted gross income was \$20,000 your monthly expenses by \$100 (\$20,400 kes \$18,000 \$2,3100 \$12,5100). If you were mittined for all or pair of the year he sure to the into account the adjusted by griss income of both your and you and you will educe the time you were married at the end of \$100 ft. You were married at the end of \$100 ft. You were married at the end of \$100 ft. You were married at the end of \$100 ft. You were married at the end of \$100 ft. You were married at the end of \$100 ft. You were married at the end of \$100 ft. You were married at the end of \$100 ft. You were married at the end of \$100 ft. You were married at your \$100 ft. You were married at your \$100 ft. You were married at your \$100 ft. You were married at your \$100 ft. You were married at your \$100 ft. You were married at your \$100 ft. You were married at your \$100 ft. You were married at your \$100 ft. You were married at your \$100 ft. You were married at your \$100 ft. You were married at your \$100 ft. You were married at your \$100 ft. You were warried \$100 ft. You were warried \$100 ft. You were warried \$100 ft. You were warried \$100 ft. You were warried \$100 ft. You were warried \$100 ft. You were warried \$100 ft. You were warried \$100 ft. You were warried \$100 ft. You were warried \$100 ft. You were warried \$100 ft. You were warried \$100 ft. You were warried \$100 ft. You were warried \$100 ft. You were warried \$100 ft. You warried \$100 ft. You were warried \$100 ft. You were warried \$100 ft. You

(a) Both you and your spouse must have either worked full time or have been looking for a job, or to your spouse had to be unable to care for humself hecause of mental or pluysical illness.

Its Form 2441 to ligue your deduction and Lifted the completed form to your return. Enter your deduction on Steedule A. Into 32. You may be label for HCA. Social Security) tax on your employee's owners See Form 92. Entiployee's Quartelly tax Return for Household Employees, for more information get publication 93, Child Carle and Disabled Dependent Carle.

Miscellaneous Deductions

Public may for You Contributions to Candudates Office, Itemized Deduction.—

For more information, get Publication 529. Other Miscellaneous Deductions,

claim an itemized deduction on Schedule A, line 33, or a tax credit on form 1040, line 52, but you cannot claim both, for political contributions

If you elect to claim an itemsed deduc-tion on a Schedule A, line 33, the amount of the deduction entered may not exceed \$50 (\$100 if you are married and life a lond return). Just write "political confit-tation" on this line (you need not identify the person or political party) next to the amount of the contribution.

for definitions of "Political See page 9, contributions,"

Expenses for Education.—You can generally deduct expenses for.

Education that helps you keep up or improve skills you must have in your present job, trade or business.

Education that your employer said you must have or the law or regulations say you must have, to keep your present salary or job.

Do Not Deduct Expenses For.-

Education that you need to meet the minimum educational requirements for your job, trade, or business.

Education that is part of a course of study that will lead to your getting a new trade or business.

The rules for reporting educational expenses are the Same as those on page 3 for employee husiness-expenses.

For more information, get Publication 501 page 1 ax Information on Educational Expenses.

Other.—Under "Miscellaneous Deductions," you can deduct several other types of expenses such as:

small tools, and Dues to unions, professional organiza-tions, chambers of commerce. Cost of safety equipment, sn supplies used in your job.

Cost of business entertainment.

Fees you paid to employment agencies get a job.

Gambling losses, but only up to the amount you won and reported on Form 1040, line 37.

Periodic payments of almony or separate maintenance maintenance maintenance made under a court decree. You can also reduct payments made under a witten separation agreement entered into after August 16, 1954, or a decree fur support entered into uffer March 1, 1954. The person who receives these payments must report them as income. Do not deduct lump sum cash or property settlements, voluntary payments not made under a court order or amounts specified as child support. For more information, set Publication 504, incore information, set Publication 504, ments. Necessary expenses connected with pro-ducing or collecting income or for man-aging or protecting property held for producing income.

A Who May File—Use Schedule D (form 1040) to rechange pot a capital asset as defined in Instruction B, below in general, use form 4797. Supplemental Schedule of Gains and Losses, instead of Schedule of Cains and Losses, instead of Schedule of Disripport of the safe, exchange, or involuntary conversion of trade or trusiness, property, certain depreciable and amountable property ample a casualty or their) of renam other noncapital assets and (3) the disposition of the ample of sealing or their of the ample of casualty or their) of renam of casualty or their lyou may use Form trades. Casualtees and Thetts, instead of the Completing Form 4797, Part II, Section A You can get these forms from any internal by

Note: If you work for wages or a salary, be sure to include the employee business expenses you did not claim on Form 1040, line 41. Oo Not Deduct the Cost Df.—Going and from work or entertaining friends.

B. What is a Capital Asset.—Generally, all property you own, and use for presonal purposes, pleasure, or investment is a captal asset. Some examples are (1) the hame you own and live in with your Tamily. (2) your household furnishmis. (3) a car used for pleasure, and (4) stocks or bonds held in your personal account.

B (Form 1040) Instructions for Schedule

line 3 You must reduce your investment cost (or other basis) by the amount of montaable distributions received Amounts reported here cannot he more than the years (or other basis) of your stock missy one coporations since amounts received over your cost (or other basis) are taxed as gains These garing must be reported on separate Schedule D. Any amount in tered in hire 4 must also be included in Schedule B. In a stock of the control of the separate stock of Line 1—Gross Dwidends and Other Distributions on Stock—If you wan stock, you must report as dividends any payments you receive out of the company's earnings and profits. Usually dividends are paid in cash, But if you received merchandise or other property, you have to report its far a market value. If you received more than \$400 in prints and deducts and other distributions (including mighting and distributions). If its names of all prayers and amounts received in Schedule B, take the include amounts here and though a nounnee or Asia more including the name as payer with mind amounts or a partnership or beneficiary of an estate of a partnership or beneficiary of an estate of thus.

set you received or your account so you tidd not have to be

Report any interest you received which was credited to your account so could withdraw it (It did not have to entered in your passbook.)
Include Interest on the Following.—

Accounts with banks, credit ur ings and loan ussociations, etc.

Line 7—Interest Income.—If you received more than \$400 in interest, list names of all payers and amounts received in Sched ule B, line 7

Dividends Exclusion

You can extude an form 1940, the 1960 by \$5,000 of uduededs received from qualifying domestic corporations.

If you life a priorit feur and both you and your spouse had divinted income, each can exclude up to \$100 of dividends received from qualifying domestic cropp rations. However neither can use any pirt of the \$100 exclusion and used by the other for example if you had \$500 in \$120 may be excluded and your spouse had \$200 in \$120 may be excluded the proposations in our qualifying society on the graph of the proposations in our qualifying society on the proposations in our qualifying society on the proposations, including your space from the proposations in a controlled therein controlled the proposations.

Do Not Report the Following as Dividends.—
Mutual insurance company dividends that reduce the premiums you pay. (These are not income.)

Notes and loans
Notes and loans
Notes and loans
It is Savings bonds the yearly increase
It is Savings bonds interest
You can report the notes where
It is your bonds, in when the bonds
nearly hand not loanger earn
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Dividends paid by savings and loan asso-crations, mutual aswings banks coopera-tive banks, and credit unions on deposits or accounts from which you could with-draw your moner. (Report these as miterast)

to the state of th Line 3—Capital Gam Ostributions,—Enter so on this line all capital gain distributions. If you received a return of capital that was more than the cost for other leasts) of your restock, include the offsetence as a capital a gain distribution, event through the paying it, congoration called it a nontravable distribution to more able distribution and structured on the 3 must not The amounts included on the 3 must also be included in Schedule B. Inne 1. Also in see note at bottom of Schedule B.

For more information and special rules for stock dividends, liquidations, stock rights, conversions and redemptions, get Publication 550, Tax information on Investment Income and Expenses

therein the extent small business corrorations in the extent such amounts are distributions out of current earnings and profits and profits and profits and profits are limited to take the come for the year.

Survival of the property of the state of the such a procession procession of the March 1, such at a discount on a fatter March 1941 or a for not par after for not part after for its procession of the fatter for the march 1967 for the march 1967 for the march 1967 for the fatter for the fatter for the fatter for the fatter for the fatter for the fatter for the fatter for the fatter for the fatter for the fatter for the fatter for the fatter for the fatter for the fatter for the fatter for the fatter for the fatter fatter for the fatter fatter fatter for the fatter fa

A capital usset as defined by lab is any piece of property held by a taxpayer except

Instructions for Schedule D (Form 1040)

Line 4—Nontaxable Distributions —Enter on this line the total of nontaxable distributions (return of capital) not included in

(References are to the Internal Revenue Code)

C. Sale or Exchange of Capital Assets Held for Percental Use. Even from the sale or more than a spirit property is a spirit property in the contract of the co

se a basis other than a required the property. Tax fee exchange, on, or wash sale of 1014, 1015, 1031 out on one use actual rexplanation of the D Cost or Other Bases, as Adjusted the representation as exprined in the most of the reference appropriate agency and office agency and office agency and office agency and office agency and office agency and office agency and office agency and office agency of 111. You may meet to use a basis offi-ritical case cost, was required the erry. Hy bequest, giff, tas free re-modification consistency, or wasti-stock (See sections 1014, 1015, 1033, and 1091) it you'do not use cash cost, attach, an explanation hasts used. (1) stock in trade.

(2) teal or personal property held for state to customers.

(4) the office of personal property held for state to customers.

(4) accounts on redes renewable and equired in the ordinary course of a trade or business for services enhanced or from the sale of any of the properties discribed in (1) (2), or (3), or for services rendered a by an employee.

(5) depreciable property used in a strade or business (service) and property are explicitly. artistic compositit, therare, musical or artistic composition, letter or membrand dum, or similar property—(a) created by a tay apper's prezonal efforts, (b) property or produced for a taybayer in the case of a letter, memorated my, or similar property, or (c). If acquired from a taypayer described in (a) or (b) under circumstances enthling a taypayer to the basis of the preceding owner (for example, by gift), and

(6) real property used business.

If a chantable contribution deduction is allowed by reason of a sale of inoperty to a chantable organization, the adjusted basis for determining gard from the safe is an amount which is in the same ratio to the

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12

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ial security num	Months Catal and the Passe. (Can or (last) (Can or (last) (passes of tale		2 2	4	(c) Ta	35 Combine lines 3 and 11 and it gain, enter gain; if zero or a loss, enter a zero NOTE. If the entry on line 35 is zero, OMIT lines 36 through 42, and enter on line 43 the los as the loss reason it any from line 3.	37 Enter analler of amount on line 36 or line 36	39 Enter loss from 1 > 12(a), if hine 12(a) is blank, enter a zero 40 Reduce the gain, if any, on line 38 to the extent of the loss, if	4 Enter loss from line 4(a) A Add the gan(s) on line(s) 37 and 40 43 Reduce the loss on line 41 to the extent of the gain, if any, on line 42 (see instruction	12(a) () 44 Enter amount from love 15(a) () 46 Enter amount from love 15(a) () 46 Subtract amount on line 45 (a) (b) (c) (c) (d) (d) (d) (d) (d) (d) (d) (d) (d) (d	13	14 48	(b) — — — 49	IN 50 Willippy amount on the 49 by 50%. 51 Add amounts on lines 46 and 50	16(a)	55 Tax on the amount on line 46 (use Tax Rate Schedule in instructions) 56 It the block on line 47 or 49 is schedule enter 50% of line 49. Otherwise enter 25% of line 49 57 Alternative Tax—add amounts on lines 54 (if applicable), 55, and 56 If smaller than the tax
and Server Attach to Form 1040. See Instruction shown on Form 1040	** Stand of property and description in the control of the control		2 Enter your share of net short term gain or (loss) from partnerships and fiduciaries	4.3 Enter Inc. gain on (1955), Combine lines 1 and 2. 4.4 Short-term capital loss component carryover from years beginning before 1970 (see Instruction 6). 4. Short term capital loss carryover attributable to years beginning after 1969 (see Instruction 6). 5. Nets short term gain on (1958), combine lines 3. 4 (a) and (b).	Tartil Long term Capital Gains and Losses—Assets Held More Than 6 Months 6				7 Capital gain distributions 8 Enter gain, if applicable, from Form 4797, line 4(a)(1) (see Instruction A)		(b) Long generations carryover attributable to years beginning after 1909 (see instruction by the long-term gain or (toss), combine lines 11, 12(a) and (b).	14 Combine the amounts shown on lines 5 and 13, and enter the net gain or loss here 15 filling 4 shows a gain, or loss here 15 filling 4 shows a gain, or loss of lines 14 whichever is smaller Keep 5-rt VI for commit	(4) District in 15(4) Effect zero if there is a loss on nearly on ine 13. (b) Subtract ine 15(4) From Intel 14 Enter here and on Form 1040, line 29 14. From a hoss—	_ ¥ ¥	(a) Exter one of the following amounting amounting to 11 amount on line 13. (i) If amount on line 15 sero or a net gain, enter 50% of amount on line 13. (ii) If amounts on line 13 is zero or a set gain, enter amount on line 14, or. (iii) If amounts on line 5 and line 13 are net losses, enter amount on line 5 added to 50% of amount on line 13 are net losses, enter amount on line 5 added to	(b) Erite here and enter as a (loss) on form 1040, Ince 29, the smallest of (i) The amount on line 16, and thing a separate return—if a loss is shown on line (ii) \$1,000 (\$5,00

Combine lines 3 and 11 and if gain, enter gain; if zero or a loss, enter a zero				
35 Combine lines 3 and 11 and if gain, enter gain; if zero or a loss, enter a zero		ĺ,	-	
		35		
NOTE: It the entry on line 35 is zero, OMIT lines 36 through 42, and enter on line 43 the loss shown on line 4(a)	i line 4(a).			
36 Enter gain, if any, from line 3		36	1	
37 Enter smaller of amount on line 35 or line 36		37		
38 Enter excess of gain on line 35 over amount on line 37		38		
39 Enter loss from $1/2$ (a), if line 12 (a) is blank, enter a zero		£,		
40 Reduce the gain, if any, on line 38 to the extent of the loss, if any, on line 39 (see Instruction I)	Instruction I)	40	-	
41 Enter loss from line 4(a)		41		
42 Add the gain(s) on line(s) 37 and 40	(6 n	42	,	'
ParVI Computation of Alternative Tax (See Instruction U to See if the Alternative Tax Will Benefit You)	Alternative Ta	II M	Benefit You	G
44 Enter aniount from Form 1040, line 43		4		}
45 Enter amount from line 15(a)		45	İ	
46 Subtract amount on line 45 from amount on line 44 (but not less than zero)		9		
47 Enter smaller of amount on line 13 or line 14		47		
If the 47 does not exceed \$50,000 (\$25,000 if married filing separately), check here ▶	here 🕨 and			
omit lines 48 through 54.				
48 Enter long term gains recognized on amounts received before January 1, 1975, from certain con	im certain con			
tracts and installment sales referred to as "certain subsection (d) gains" (see Instruction U)	uction U)	8		
49 Enter amount from line 48 or \$50,000 (\$25,000 if married filing separately), whichever is larger	ever is larger	49		
If line 49 is equal to or greater than line 47, check here ▶ and omit lines 50 through	rough 54.			
50 Multiply amount on line 49 by 50%		20		
51 Add amounts on lines 46 and 50		2		
52 Tax on line 44 or 45, whichever is greater (use Tax Rate Schedule in instructions)		25	-	
53 Tax on the amount on line 51 (use Tax Rate Schedule in instructions)		23		
54 Subtract amount on line 53 from amount on line 52		72		
55 Tax on the amount on line 46 (use Tax Rate Schedule in instructions)		22		,
56 If the block on line 47 or 49 is checked, enter 50% of line 45, otherwise enter 25% of line 49	of line 49	26		
57 Alternative Tax—add amounts on lines 54 (if applicable), 55, and 56. If smaller than the tax formal on the sound on the	than the tax	52		

adjusted basis as the amount realized to the fair market value of the property.

F. Holding Period.—To determine whether you held poperty over 6 months. Degin counting on the day after the day you acquired the property The same day you acquired the property The same day of each ollowing month is the beginning of asks in the month before in your computation, microlletted to days on the month before in your computation, microlletted and rules on montax able extranges girs of property, property you mherited or that was willest to you. see Policiation 545, Sales and Other Dis

6. Capital Loss Carryover.—You will have a capital loss to carry 10 1974 if the amount on your 1973 Schedule D (form 1940). Intel Eigh of line 1820 in line 32 Compute on your 1973 Form 1940, line 22 Compute your capital loss earryover on Form 4799. If you do not have a capital loss carryover on Form 4799 if you do not have a capital loss carryover on 1974 gions inses 4(a) 4(b), 12(a), and 12(b) on your 1974 Schedule D (form 1040).

K. "Taxable Income, as Adjusted".—
This term is used to describe the amount
one form 1041 line 46 (form 1041 line 15
If you use the fix table) determined with
out regard to gains or losses from sales or
exchanges of Lapida assets. When such
gains and losses have been included in
the separative computation to arrive at the
trial amount on line 46 (or line 15) live
to separative computation to arrive at the
trial amount on line 45 (or life 15) live
out 15 years and 10 line 15 live
out 15 years and 10 line 15 live
and losses from the asset of it shalls or
and losses them the sales and 40 line a separative or line 15 live
and losses from the page of it shalls or
of a losses them the sales and 40 line 40 live
of a losses from the sales and 60 line 40 line
of a polar seeds, and 70 amounts allowed
lor presonal and dependency exemptions

E. Shortkerm or Longterm.—When you have of verdange a captid assett you will have either a short ferm or a long-term captieg and or loss, depending on howing you held the property. (See instruction F.) If you held the property (See instruction F.) If you held the property (See instruction F.) If you held the property (See instruction F.) If you held the property more than 6. If you should report fine Party more than 6 you should report fine and you should report fine and you should report fine a strick that is a strock time about 10 set 11 years of a strock time a set in examily treated as a strock time a set in example to the property of the pro

H Capital Loss Limitation.—If you have a recapital visco on line 11, gits 1 or led 16 and capital visco on line 11, gits 1 or led 16 or led 15 or

I three 26 or 40—If there is a gain and a loss on the lines mentioned in the misturitorial for time 26 or 40, enter the gain reduced by the amount of the loss if the loss exceeds the gain enter a zero if there is a gain and no loss just enter the gain.

J. Line 29 or 43,—If there is a loss and a yan on the lines mentioned in the instructions by line 29 or 43, enter the loss reduced by the amount of the gain if the gain the gain the gain as executed by the amount of the gain as all oss and no gain, just enter the loss is a loss and no gain, just enter the loss

If a separate computation is not regulated, do this if you are completing line to fig. enter on line 16(b) the loss shown on line 15(a); or, if you are completing Part 8V instead of line 16, enter on line 34 the loss shown on line 33—but in either case, do not enter a loss larger than \$1,000 (\$500 if marred and fulning a separate return—unless a higher limit is allowed as provided in instruction (ii).

L. Married Taxpayers Filing Separate Returns.—The \$500 Inmatron mentioned in the parentheses "I married filing a separate return" remans \$500 filine 4(a) and line 12(a) are blank However, if either of these lines contain losses, the \$500 limitation may be increased by amounts attributed to 1900 separate productions of the parent separate parent sep

If there is a loss on line 4(a), complete part / I there is a loss on line 12(a), complete lines 21 through 29 (assuming all lines in Part IV were not otherwise required to be Campleted), gnoring the note under line 21

If you are married and filing a separate return, the Inmitation on line 16(b)(i) (or line 34(b) if you completed Parl IV instead of line 16(b) is the sum of \$500 plus (1) the loss on line 29 (the long term capital loss component) and (2) the loss on line 43 (the short term capital loss component loss component loss component loss component loss on line 43 (the short term capital loss component loss to line 43 (the short term capital loss component los component

M Investment Interest Expense Deduction Adjustment,—If Schedule D, line 13 is blank or if line 13 or line 14 shows a loss, please disregard the rest of Instruction M

If you have investment interest expense of more than \$25.000, the amount of that interest that you can deduct could be limited. See Form 4952 for deals! If there is an entry on form 4952, line 16, and 14 show the same properties and 14 show the same properties and 14 show the same not not real of the amount of capital persons used on Form 4952, line 16, will be a feeting the deduction for the Alternative Capital Gain of the Alternative Capital Gain to Tax. The amount treated as ofdinary in form 455, line 15, or the amount on Form 455, line 15, or the amount on Form 455, line 15, or the amount on Form 455, line 15, or the Alternative Tax in Part Vine Capital Gain the many of the feeting the Schedule D, line 13, and feathful as From Form 16, or the Alternative Tax in Part VI, decrease the Bains on Schedule D, and line 15(a), or the Alternative Tax in Part VI, decrease the Bains on Schedule D, line 13, and indeed bean on Schedule D, and line 14 by the amount treated as a ordinary income limited to the lesser the amount of (a), (b), or (c) above Enter the Immount of

N Installment Sales—If you sold ner real property or any amount, you may be regard to property or any amount, you may be regighten to use the mislamment method to regord any gamin of 10 there are no payments in the year of sale or of 10 the pay ments in the year of sale on order seed 30 parts or the the sale of the payments in the year of sale on order seed 30 parts of the sale must provide for one or more bayments in each of two or more tax able years.

For treatment of a part of the payments unstated interest" on deferred payent sales, see section 483. section

For further information, get Publica-tion S37, Installment and Deferred-Pay-ment Sales, from any Internal Revenue Service office.

O. Capital Gain Distributions.-

P. Special Rules.—The following items may require special retarment. (1) I chansactions by a securities dealer (section 126), (2) wash sales of stock or securities (section 109), (3) bonds and other evidence of indebtedress if original issue discount is a factor (section 123), (4) certificate such as the which may be considered a capital asset (section 123), (5) distributions received attributions to bonus able to an employee persion, profits startibutions freewed attributions freewed attributions received attributions freewed attributions share that the startibutions received attribution between husband and while or between shareholder and a "controlled corporation" (6) gain on sale of depreciable property between husband and while or between shareholder and a "controlled corporation" (1239), (7) gain on disposition to stock in a domestic order and a stock in a domestic order and

Q. Sale of Personal Residence.—Tax on a portion or all of the gain from the sale of your principal residence must be deferred if button or year after or before the sale, you purchase another principal residence and use it as such; or or protrettion or year after or before the sale, you begin constitution or a new principal residence and use it as such not later than IB months after the sale.

If you sold your home for \$20,000 or less on or after your 65th brithday, and you owned and used it as your principal residence for all least five of the last eight vears, any gain on the sale need not be included in income If the property was sold for more than \$20,000, you may have to report part of the gain as income. See Publication \$23, Tay Information in Sell-min Your Home

R. Losses in Transactions Between Certain Fersons.—A deduction is not allowed for a loss from the sale or exchange of property directly or indirectly the tween (1) members of a family; (2) a corporation and an individual or a fiduciary owning more than 50 percent of the corporation's stock (fiquidations verepeib); (3) a grantor and individual or a severpeib); (3) a grantor and individual or as severpeib); (3) a fiduciary or a trust, (4) a fiduciary and a heneficiary of the same trust; (5) a fiduciary and a heneficiary or beneficiary or district trust created by the same grantor or other trust created by the same grantor or station controlled by the individual or his family. Partners and partnerships see section 707(b).

S. Long-term Capital Gains from Regu-income as a long term companies, include in income as a long term capital gain the amount shown on from Z439 that consti-tutes your share of the undistributed capital pany. Enter the term 243 on from 1540, is shown on from Z439 on from 1540, inced. Add to the basis of your stock, the excess of the amount included in income

T. Losses on Small Business Stock.—If you had a loss on section 1244 stock which, but for that section, would be treated as a loss from the sale or exchange of a capital asset, treat it as a loss from the sale or exchange of an asset that is not a capital asset, to the extent provided in that section.

If the net long-term capital gain exceeds the net short term capital loss, or if there is only a net long-term capital gain, figure the fax using the alternative method (Section 1201) to determine if the resulting tax is less than the tax computed using the regular method. U. Alternative Tax Computation—It is may be to your advantage to use the alternative tax if the net long-term capital gain exceeds the net so thortern capital gain of there is a net long term capital gain only, and you are fulfing: (1) as a single person of household with taxable income capital gain only, and you are fulfing: (1) as a single person of household with taxable income over its \$3.000; (2) a joint return, or as a (\$5.000; or (3) a separate return from your thanks).

income over

have taxable

you

Une 48.—"Certain subsection (d) gains" retered to on line 48 are long form capital gains (except gains under sections 531 and 1255) recognized on amounts received before January 1, 1975 (notifuling gains recognized under the installment method) from sales or other dis positions made under a binding contract that was entered into on or before Octo

(Form 1040)

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Instructions for Schedul PART I.—Pensions

which your employer would have required you to retire. If your employer has no set age for requiring retirement or has no set particle of terminating, due to age, the particle of terminating, due to age, the particle of terminating, due to age, the your retirement age. You cannot offset any of your pension or annut, cost against this income.

Any amount included in morome is not against this income.

Any amount included an income (Schedule R (Form 1040), line 5), but is considered earned income (Schedule R (Form 1040), line 5), but is considered earned income (Schedule R (Form 1040), line 5), but is considered earned income (Schedule R (Form 1040), and charactis under the applicable pension of amunity true.

Form 109R—II you received a lump paid as capital gain on Schedule D (Form 1040), and outbany income or form 1040.

You may be eligible to compute the tax on the ordinary income or form 1040.

You may be eligible to compute the tax on the ordinary income or form 1040.

You may be eligible to compute the tax on the ordinary income or form 1040.

In which is a capital gain on Schedule D (Form 1040), and ordinary income or form 1040.

You may be eligible to compute the tax on the ordinary income or form 1040.

You may be eligible to compute the tax on the ordinary income or form 1040.

When you range the ordinary income or form 1040.

When you may be eligible to compute the tax on the ordinary income form or your full may sum distribution of your limps sum distribution or your full may be alighed for more information.

General Rule for Annutues.—Generally, amounts you reserved from annutus and pensions are included in your income in an amount which is figured on your life expectancy. This compulation and your life expectancy multiple can be found in the income tax registations covering amounts, and fore you five the yearly excludable amount, it does not change so you will not have for effort the amount to taxon, you can go he promitted each year in making this computation, you can get help from the internal file each year in making this computation.

and Royalty Income PART

Special Rule for Certain Types of Employees' Amounts.—A special rule popies and amounts reterved as employers and must set if the employer controlled paid in the cost and if you will receive the amount of you controlled within three years from the pay ments you can exclude from income the pay ments you can exclude from income the pay ments you can exclude from income the pay ments you revere whater the controllutions you were previously taxed. After you recover your cost, You cost, You could have been youngly taxed. After you recover your cost, In method of lighting taxable income also applies to the employee made the controlled say applies to the employee received \$200 a youngly taxed. After you recover your cost of the amounty or person repayment of the amployee would be pay well the employee was not taxed in the employee was not taxed in the employee was not taxed in the employee would be pay well to the amounty or person repayments or controlled \$4.925 floward the cost of the amounty. For which the remployee would be pay ments or controlled \$4.925 floward the cost of the amounty or you have received as an amounty until the has received as an amounty or you have received your amounty or you have received your enter cost before January 1. 1994, export your amounty or you have received your enter cost before January 1. 1994, export your amounty payments in the pay of the amounty or you have received your enter cost before January 1. 1994, export your amounty payments in the pay of the pay of your and you wand are fully payments. You wand you can amounty payments as a here there are the pay of the pay

Rents.—If you were not in the business of pelaning read starts but received methods to school to

Disability Payments —Report the total disability payments neeved in 1974 as income on Form 1040, line 9 You may excude that portion of your disability payments that are excludable as sick pay on Form 1040, line 39, until you reschiefted ment age, Retirement age is the sign as

and from rental based on farm production (but not a heef rental fibst is not based on farm production) is considered to be income from farming. Add such income shown on form 4835, line 22, to your other income from farming (or should). If the local is at least two thirds of your gross income, the penalty for failure to bay estimated tax will not apply if you file your tax return and pay the fax on or before March 3, 1975.

In the case of buildings, you can deduct depreciation Y.u. can also deduct all ordinary and necessary expresses, such as taxes, interest, repairs, insurance, agents commissions, maintenance, and similar the risk or improvements. Add these in the basis of the property for the purpose or depreciation. For example, a landford can deduct the cost of major improvements such as a new roof or major mitoporements such as a new roof or major mitoporements.

If You Reat Part of Your House—If you cert out only part of your reviews a cleuct only the part of your reviews as the an effort of your reviews as well as the an extension of the section of the certain of the section of the certain of the section of the certai

-Partnerships, PART III.

Partnerships—It you are a newher of a partnership contributed on the distribution of the like include on Schedille I. Part III, your shirter of the ordinary uncome (whether you received to mot) of the net loss for the partnership as year whether distributions the ear covered by your return or on the same distributions on the care of the partnership are only allowed to the earth of the adulted based over partnership interest at the losses accurred.
Other rems of income, deductions, credits, etc., to be carried to your individual.

15 Page

14

Retirement Income Credit Computation Schedules E&R—Supplemental Income Schedule AND (Form 1040)

1

Department of the Treasury

(From pensions and annuites, rents and royalties, partnerships, estates and frusts, etc.)

Schedule E—Supplemental Income Schedule (Complete Schedule R on back of eligible for retriement income credit)	retirement incorne credit)
F2TT Pension and Annuity Income. If fully taxable, do not complete this part. Enter amount oir Form 1040, time 3 x for one pension or annuity to fully taxable. And or elections of the pension or annuity that is not fully taxable, attach a schedule and or elections for the potations on line 5.	unt on Form 1040, line 34 are 5 are 5
1 Name of payer 2 Did your entitlityes contribute part of the cost?	No.
If "Yes," is your contribution recoverable within 3 years of the annuity starting date?	res No
it 'Yes,' show Your contribution \$, Contribution recovered in prior years . \$	
3 Amount received this year	
4 Amount excludable this year	

(e) Additional 1st year depreciation lapplicable only to partnershipsi Totals

Net income or (loss) from rents and royalties (column (b) plus column (c) less columns (d) and (e))

Part III Income or Losses from Partnerships, Estates or Trusts, Small Business Corporations. **if any of the partnership**, estate or flust moome reported below is from lariming or lishing, see Schedule E Instructions to determine if you should also five form 4835. If at least two thirds of your gross income is from lariming or fishing, check flus box 🗍 10531 (d) Income or 2 Income or (loss). Total of column (d) less total of column (e).
TOTAL OF PARTS I, II, AND III (Enter here and on Form 1040, line 31) (c) Employer identification number (c) Total amount of royalies Small Bus Corp (b) Tetal amount of cents (b) Check applicable box Partner Estate ship or Trust (a. Kind and location of property if residential also write. R Nama 3

Schedule for Depreciation Claimed in Part II Above. If you need more space or you computed depreciation under the Class Life (ADR) System or Guideline Class Life System, use Form 4562. Amount neg. Explanation of Column (e), Part II

Totals

(f) Life of | ig. Depreciation rate | for this year (d) Depreciation allowed or allowable in prior years 1 Total additional first-year depreciation (do not include in items below) (c) Cost or other basis (b) Dete (4) Description of property 2 Totals

usband and wife joint return and noth 65 or over) 00 our social security number 286 ပ If you received earned income in excess of \$600 in each of any 10 calendar years before 1974 you may be entitled to a retirement income credit. If you elect to have the Service compute your tax (see Form 1040 instructions, page 4), answer the question for columns A and B below and fill. in lines 2 and 5. The Service will figure your retirement income credit and allow it in computing your tax. Be sure to attach Schedule R and write "RIC" on Form 1040, line 17. If you compute \$2 ž Retirement income credit. Enter bere and on Form 1040, line 43, the amount on line B of line 9, whichever is smaller. Note: I you claim credit for foreign taxes or tax free covenant bonds, skip line 10 and compilere lines 11, 12, and 13, below. 524 Yes 83 Schedule R-Retirement Income Credit Computation Married residents of Community Property States see Schedule R instructions 00 ŝ 524 Tentative credit Enter 15% of line 7(a) or 15% of line 7(b), whichever is greater Yes 83 Dot you receive earned income in excess of \$600 in each of any 10 calendar years. Before 1974* (Widiws or withowns see Schedule R. instructions.) If Yes in enther column. Hinness all information before in talk column. Also thinness the combined information called for in column C for both hosband and write in the termin both 65 or over, even if only one answered "Yes" in column A of B. Joint reform filers use column A for wife and column B for husband. All other filers use column B only Amounts received as pensions or annuties under the Social Securty Act, the Railroad Returement Acts (but mot supplemental annuties), and certain other exclusions from gross income (2) If you are 62 or over but under 72, enter amount determined as follows. Balance (subtract line 3 from line 1). If Column A, B, or C is more than zero, complete this schedule. If all of these columns are zero or less, 60 not file this schedule. Retirement income received from pensions and annuties under public feet only income received from pensions and annuties under public retirement systems (e.g. fed., State Gouts, etc.) included on from 1040, line 15 If you are 65 or older: The first total of one persons and annuties, interest and dividends included on from 1040, line 15, and gloss rents from Schedule E. Part II. on unn (b). Also indicide your share of gloss ents from patriesings and your proportionate share of taxable rents from estates and trusts. your own tax, fill out all applicable lines of this schedule (b) Earned income received (does not apply to persons 72 or over): if \$1,200 or less, enter zero if over \$1,200 but not over \$1,700, enter ½ of amount over \$1,200, or if over \$1,700, enter excess over \$1,450 (1) If you are under 62, enter the amount in excess of \$900 amount of retirement income for credit computation (a) Total (add amounts on line 6, columns A and B). 11 Credit for foreign taxes or tax free covenant bonds Amount from line 6, column C, if applicable 9 Amount of tax shown on Form 1040, line 16 Line 4 or line 5, whichever is smaller Total of lines 2(a) and 2(b) Schedules E&B (Form 1040) 1974 Name(s) as shown on Form 1040 Deduct: ê 2 4

Retrement income credit. Enter here and on form 1040, line 49, the amount on line B or line 12 whichever is smaller S GOVERNMENT PRINTING OFFICE 1974 JUSTINE 210

Subtract line 11 from line 9 (if less than zero, enter zero) .

12 13

If you are a member of a partnership or it you are a beneficiary of an estate or crust reporting income from farming on Schedule. Plant III and meet the two thirds requirement, check the box in the heading of Part III. Show your share of partnership gross income or your pair of idicious tabable income from farming on it form 4815. Part III. Attach it to form a 1040. return and applicable schedules are shown in Schedule K-1 (Form 1065) of the part nership return

Each permer must include on separate Schedule SCh sol state of part neeship income or (loss) from the operation of a trade or business which constitutes set earnings from self-employment For more information get Publication 541. Tay Information on Partnership Income and Josses.

Estates and Trusts.—If you are a bene floady of an estate or trust, report your taxable part of its income whether you received it or not as tollows. Duvidends from qualitying domestic cor porations on Schedule B (form 1040).

Cevered It of not as bollows

Dividends from qualitying domestic cor
postations on Schedule B (form 1041)

Part I, time I state B (form 1041)

Schedule D (form 1040)

Long term captal pains on line 9 schedule D (form 1040)

Other tasable microme less deductions of deprecation and debetron and other for deprecation and debetron and other for deprecation and debetron and other formation from the following about these feelings include your share of terms of tax periods.

Income from Farming Reported in Part III.—If your gross income from farming (or fishing) is at least two bluds of your gross income, the penalty for failure to pay estimated tax will not apply if you file your

etholic transfer of distributions (wheth establishes as whether so officiary income or forgitter capital ground and an arranged by the form (1907). Part I, thus tribution the man dividend distribution the man dividend distribution of the many portion of the forgitter capital ground and the forgitter capital ground so Small Business Corporations,—If you are a shareholder in a small business corporation which elected to have its current taxable income taxed to its stockholders report—

(2) Constructive dividends reported to you on Schedule K-1 (Form 11205) tax able as ordinary income (loss) on Schedule E, Part III.

you

(3) Constructive dividends reported to u on Schedule K-1 (Form 1120S) tax

Class Life (ADR) System and Guideline (Lass Life System—If you fugure depreciation by using the Class Life (ADR) System for assets but in service after December 31. 1970 or the Guideline Class Life System (Lass Life System) or the Guideline Class Life (ADR) System or Form 5000 (Guideline Class Life System). Form Gold (Guideline Class Life System) for more information on Depreciation 334. Fax information on Depreciation.

\$342.90

Sales, exchanges, or involuntary conversions of certain trade or business property are to be reported on Form 4797. Supplemental Schedule of Gains and Losses.

others m Answer the question in column and B if you are filing a joint return) \$228 60 (15% of \$1,524) for all credit as follows: Figure your

Accounting Methods and Records.— I on your return you must use the "cash method" of reporting unless you ent books, you construct you kept such books, you can use either the "cash method" "accounting the "cash method" "are completed contract" or "precentage of mompleted contract or "precentage of mompleted contract of precentage of mompleted contract of precentage of the prec

(1) Pensons and annuties received the Scots of Pensons and annuties received Retirement Retirement Retirement Research and Retirement of any amount withheld to bey medicare insurance premiums (2) Any other pensons and annuties that are not lasted (Do not metude supplemental amountees, such as military dispensions, or any amount treated as a return of your cost.)

Line 2(b)—Show earned income re-evend during 1974 on line (1) or (2), depending on your age. If you were 72 or older on January 1, 1975, skip this line. (The meaning of earned income is given under test 1.)

ê and 2(a) Line 3.—Add lines ter total on line 3.

Line 4.—Subtract line 3 from line 1 and enter the difference on line 4. (If line 3 is more than line 1, enter zero on line 4.) If the amount you entered on line 4 for coll umn A, B, or C is more than zero, complete

the rest of the schedule to figure vi-credit. If all of these columns are zero line 4. you cannot take a retrement come credit so do not complete the ri-of the schedule. If you are a shareholder claiming a deduction for an en operating loss, attach to your return a computation of the ad justed basis of your stock in the corporation and the adjusted basis of any debt the corporation ones you. See sections 1374, 1376, and related income tax regulations for fimitation on deduction and required adjustments, include your state of items of fax. on Schedule

gain

capital (

e as long term : line 10

þ ō Ü due. ţa×

the

f you are under 65, enter your nome on line (a). See test 2 ii, for what income to enter 65 or older, enter your reture e on line (b). See test 2 para or what income to enter Line S.—If yo retirement incorparagraph (a), fi į If you are 6 ment income graph (b), for

these 3.—Complete the schedule Lines 6 through 13.-lines as instructed on th

Depreciation

Schedule

for

nstructions

You can deduct a reasonable allowance for the enhancentin, was and fear and obsilescence of property user in a trade or business, or opporty user in a trade of or the production of morner fire allowance is not allowed for stock in trade, inventories, if and personal assets See form 4562 for informations and special rules.

If you need more information, get Pub guese or minister for the state of the state

Publication the Federa. get For more information. SS5, Community Property Income Tax

Line 4—Other Income.—Include on line 4 and anance reserve income, sales of scrap, amounts recovered from bad debts, and interest as well as other kinds of mis cellaneous income from your trade of business.

S. I.

Line 1—Gross receipts or gross sales.
Enter gross pereipts or sales from lo trade or business except those items if agained to the reported in line 4. I shructions for line 4.

If some of your expenses are part bus; ness and purt lessohar; you can deduct the business part but not the personal part for instance if only where is a bus nessman's car usage is for business, he can deduct only half of the cost of operating the car.

Income

You have to pay the social security self employment it such income from any trade. See Schedule SE. Generally, it you fried Form 4029 or Form 4029 or Form 4036, it is considered to the schedule SE instead write. "Exempt—Form 4029" or "Exempt—Form 1040, line 55.

Line 9—Repairs—Nou can deduct the cost of indicateral repairs, including about but not the value of your own habon, supplies, and other ferms, that do not add to the value or appreciably prolong the life of the property. Amounts spent to restore or replace property are not deductible. They are chargeable to captured accounts or to depreciation reserve, depending on how education is charged on your books. In clude coming the charge of the service of the charges of the service of the charges of the service of the charges of the service of the

Line 18(a)—Retriement Plans etc. Enter the amount your name, as a dontict on so contributions to a person profit sharing or amount plan or chairs of the Ernett of your employees in the family man, as a self employees in the family man, as a self employees on the family man, as a self employee on the family man, as an employee on four 1040, min 44, misted of one Stelled C, the 15(a) and 14(a) and 4(b) and 14(a) and 4(b) and 14(a) and 4(b) and 14(a) and 4(b) a (2) cost or market, whichever is lawer (3) any other method approved by the Commissioner.

You must continue to use the same your must continue to use the same valuation method by a permission to change your method by a piving to the Commissioner of Internal Flewing. When the Commissioner within 190 days after the Edgming of the flavable year in which you want to use the new method. Cost of Operations (Where Inventories are Not an Income determining Factor)—
If the amount entered on the 2 includes an amount applicable to cost of operations complete Appropriate lines of Scheriche C-1

Page

~ Schedule Retirement Income Credit for Instructions

If you are retired or are 65 or older, you may be able to take a credit against your income tax of up to 15 percent of your re-trement arome.

To qualify for the credit, you have to the credit with the cantake the credit if both meet these tests if you meet these wo tests, souther figure how much, if any, of your retrement in come you can take a credit on. This is explained in "Figuring the Credit."

Test 1. Prior Earned Income. — You must have reeeved over \$500 of earned income during each of any 10 years before 1974. The years did not have to follow in order.

What is Earned Income —This is wages, salarines, professional fees, or other amounts you received as payment for your work or services. An annuity or pension is not earned income. If you were in a trade or business in which both personal sevences and capital were to a great extert income-producing factors, you can consider a ressonable amount (but not over 30 percent of your net profits) as earned income

If you are a surviving widow or widower and have not rearned. You can use the aand morne of your decased spouse in figuring whichry you meet lists sets, even if you had no earned income You can also add your spouse's earned income to yours folgue whether you qualify.

Test 2. Retirement Income.—You must

What is Retirement Income —(a) If you were under 65 on Annuary 1.1975, retirement income includes only the amount received during 1974 from a person or amonity under a public retirement system which you reported as income on your form 1040 (4 public retirement system 1040 (4 public retirement system).

91

1040) (Form

or a state country, city, etc.)

If you are retired from the Federal government or a state, country, city, etc.)

If you are retired from the Federal government or disability and a the under man daryoy retirement age, no part of your disability annuty is retirement income for this purpose, even though you reported it as surcome on your form 1000 Dice you reach mandatory retirement age your reach mandatory retirement age your sommit is them retirement income includes the amounts retered turing 1944 from part signs, annuties, interest, retirs, and dividend which some signs, annuties, interest, retirs, and dividend which your form 1040 it does not include roy after Front its purpose, income from ents means the full amount pad you be fore subtracting depreciation or any other in

Figuring the Credit.—If you are having IRS figure your tax and also want them to figure your retirement income credit, follow the instructions at the top of Schedule R.

If you figure the credit yourself a mar red couple kings gonly should use column A for wife and column 8 for best and if and any you and yours spouse, are 65 or older and are king jointly, add the line amounts for columns A and it min remard the floats you like ager credit All others should use column B

The maximum amount of retirement income on which you can take the credit is
\$1,54 (\$2,286 if you and your spouse are
both \$6 or older and are filling jointly, or
\$3,048 if you are filing jointly and both husband and wife show \$1,524 or line \$6, columns A and B). From this amount you may
have to subtract a part of your 197 earned
income and must subtract certain evempt
perssons and amounts subtract certain evempt
The maximum amounts allowed as a credit
are shown below, but the credit cannot be

5 tax shown than the amount of 1040, line 16

(15% of \$3,048) on a joint return where both husband and wife show \$1,524 on line 6, columns A and B.

\$457.20

© (15% of \$2.286) on a joint return where both husband and wite are over 65 (even if one had no prior earned income to meet test 1)

Line 2(e).—Show the following pensions and annuties received during 1974

"Cash method" means vou generalistics and constitution of constitutions of transfer means of the state of the state of the state of the state of the state of deductible extenses in constitutions, "create assists of the state o

Do not include on this line amounts you received under accident or health insurance plans or as compensation for injury or sekness.

"Accrual method" means you report in come when earned, even if not received, and deduct expenses when incurred, even if not paid during the taxable year.

New A—Principal Business Activity and Product.—Give the one bisiness activity that accounted for the largest percentage of gross income included in Schedule C. page 1, Inne 1. State the broad field of business activity as well as the product or service for example, "wholesale—drugs," "refail—appare!"

and

Item C.—Employer Identification Num-er.—An employer identification number not needed unless you were required to e an excise, alcohol, tobacco, firearms, employment tax return

ber. IS ny file or ei

your onn t an rest

To figure whether you and your spous. And retrement income to meet spous. And retrement income to meet set 2 you should also divide equally un sons and annuries that are community income for example if the husband is 65 or older and his wife is under 65 she can consider half of his pension from a public retirement system as retirement income But she cannot consider her half share of rents. Audiends interest or annuries as retirement income.

Deductions

If you owned a business or practiced a profession, complete Schedule C. Then enter your net notif or loss on form 1040, line 28. If you had more than one busit fores, or if you and your spouse had separate businesses, complete a Schedule C for each business Farmers should use in Schedule

Lem D—Business Address —Do not a user your house address as Address and address as a defense as a defense as a defense as a defense as a defense and address and a

Line 6—Deprecation Into Land Heduct a responsible allocations for the exhaustion response and treat and Heductures for the exhaustion wear and treat and Heductures for the property laded in the Heducture for the production of income The allowance is not allowed for socie in trade inventories land, and personal assets See Form 4562 for information on derives after Medical for information and special rules.

Class Life ADRS System and Guideline Class Life System—If our igure expectation in the sonight for the service after December 31 1970, in the Guideline Class Life System for assets for the service above Life System for assets for the service above Life System for assets for the service above Life System Class Life System Form ADRS Class Life System for mer information on det foblication SS4. Tax Information on depreciation SS4.

(5) amounts collected and

(6) amounts collected and

Line Z-Cost of goods sold. Schedule

C-L —If you were engaged in a trade or
business, in which the production, pur

Come producing location, inventor established as an in

Come producing location, inventor established as an in

Come producing location, inventor established as an in

Come producing location inventor established as in

Come producing and end of your taxable least

(1) cost Returns and allowances.—Enter such items as returned sales, rebates and allowances from the sale price or sold items as returned sales. If we have the in stallment carbon of reporting more across sales attach to your return a schedule showing separately for 1974 and the three preceding years.

(2) cost of goods sold.
(3) gross points collected and (4) percentage of gooss points to gross points collected.

Line L.—Amontaion—For the electron to amortize expenditures for collusion control standing security and security of the standing security of the standing and entired colling stock, rainford grading equipment to order to collusion columns shelp, equipment to order to color color sold grading and turners to second equipment to security and color color color color color to the standing security secu

ons are Line 1S(b)—Employee benefit program, Enter the amount of your contribution to employee benefit programs that a

not an incidental part of a pension or profit-sharing plan included on line 15(a). Contributions to employee benefit programs that are to be reported on this line include insurance, health, and welfare pro-

Line 16—Interest on Business Indebted of the Sec.—Do not metable in minest has your trade or business pad or accrued on debts incurred to purchase or carry property their for investment of section 183(01), was should claim this inserted on musestment debts on Schedule A form 19019 for further indomintion see Schedule A form 19019 for further indomintion see

Line 17—8ad Debts Arising from Sales or Services.—Include debts, or portions of them arising from sales or professional services that were included in income and

SE Schedule nstructions for

Schedule SE provides the Social Security Admiristration with information on self-employment income necessary for liguring benefits under the social security propram, You have to pay social security self-employment tax regardless of age, and even though you are receiving social security benefits.

To assure proper credit to your account.
To assure proper credit to your account, or Schedule SE exactly as they are shown on your social security card.

Minister, members of religious orders, order of Christian Science practitioners. —Duy order of Christian Science practitioners. —Duy orders (who have not taken so we figward) and Christian Science oratifioners are subject to score scentry state temploment tax. But you can, under certain conditions requires to exempt your mome from service as a minister, member or positioner by filing Form 4361, if you find Form 4361 and you have no other mome subject to social security self employement tax, write State of the service of the social security self employement tax, write State of the service of the social security self employement tax, you must complete Schedule St. You can get form. Schedules and publications from your local internal Revenue Service office. If you previously filed an effective wave certificate. Form 2031, to pay social security for an eventplon for more information get.

Coverage of ministers and members of critical severage of ministers and members of course who are US. Christin severage of ministers and members of religious confers who are US. Christins serving coursed the United States (such as missonates) may compute net earnings from self-entidoryment as fittly were seveng in the United States. The minister or member of a religious conference who is seveng in a possession of the United States or in member of a religious courty no longer has his morom excluded from the provision applies to ministers with the minister or member of a religious contraction of the conference of the c

Christian Science practitioners are not included in this provision. The change applies only to ministers and members of religious orders.

If you are a minister or member of a relegious order, you must include in your for include. If you not not to move the composes here rendal value of a home turnished you or an allowance for it. You must sale include the value of meals and lodging furnished you for the convenience of your employers.

8

figuring

optional method of automobile expenses.

Jefinitely known to be worthless; or a reasonable amount that was added during the sonable amount that was added during the above and of the sonable and the sonable and the sonable as a recurrent of the sonable as a record with the sonable as a record of the sonable as a record of the sonable as a record of the sonable as a record of the sonable as a record of the sonable as a record of the sonable and record of the sonable and the sonable an

Schedule C4—Expense Account Information—Expense account allowance means (a) amounts other than compensation, received as advances or reimbursements, and (b) amounts paid by oil for you for expenses incrited by or for yourself or your employees, including all amounts pay our employees, including all amounts have the part of the part of the part of the part of the part of the part of the purchase of goods for resident of the purchase of goods for resident all expenses, such as the purchase of confection with an entand You should keep office supplies or to call examples or to call examples on increase and to have supplies or to call examples or to call examples or to call examples or to call examples or to call examples or to call examples or to call examples or to call examples or to call examples or to call examples or the examples of

(Form 1040)

Members of certain religious sects—It you have conscientious oblections to social security insurance because of you belief in the facilities of a recognized religious sect, of which you are a member you can feel feel form 4013 to get evempton from self employment tax if you field from 4009, do in the Should SE, instead, write from 1010, into the sempted of the Total County of the Tot

U.S. cutzens employed by foreign governments or infernational deganizations.

Formers or infernational organizations.

Formers of the special security of the special security of the special security of the special security of the special security of the special security and the united states. Fueric Recomments by a foreign government, an institution organizational organizational organizational organization organizatio

Self-Employment Income of Certain Individuals Temporarily Lung Outside the
United States—U.S. clin.en's who are self
employed outside the United States and
who retain their residence in the United
States must combut their net earlings
from self employment in the same way as
those who are elle employed in the United
States. The reculsion (provided by Code
section 911(a) (2) for income tax purposes no longer applies with respect to the
scral security self employment tax, but
continues to apply for income tax purposes. This provision does not apply to
U.S. cutterns who have established residence in a longin country.

Adjustments

Exclude from Schedule SE, line 2, any item of income or expense that is not included in the computation of net earnings if from farm self-employment and attach an explanation.

Use Schedule SE, line 7, to exclude any amounts recorted in separate Schedule C that should not be taken unto account in figuring your nonfarm self-employment in come. Deduct additional first-year depre-

10 ciation from nonfarm partnerships Schedule SE, line 7

In figuring net earnings from self-empowered, to not take into account moone or (1052) or any detuctions for expression sources instellation with the income from the sources instellation of the moone from the sources instellation of the properties of service as (1) as pisite only in a pisite only in a pisite of the properties of service as (1) as pisite only in all compared to the properties of services of the properties of services of the properties of the

Joint Returns

Cortain payments to retired partners—
Incorn a received by a state of partner under a written partners' in plan that provides for life long persolder returners or payments if the retured partner has no niterest in the partnership develop for the 10th to the returnership develop for the 10th to the returnership and ord not perform services for the partnership deving the

Community Income

Pal estate rentals.—Rentals from real estate, arectly rentals reserved in the course of a trade or business as set estates of the defect frees include cash and roop state defect frees include cash and roop states reserved from a central or state from the earnounds on Stredule Frank in the earnounds on Stredule Frank in the earnounds of the central artising man onder excluded in the tends artising man of the postucion of the rental artising in the postucion of the rental artising in the postucion of one manuel arm of the postucion of one manuel arm products on earnound in the postucion of one manuel arm products on earnound in the postucion of one earnound in the postucion of one earnound in the postucion of one earnound in the postucion of one earnound in the postucion of one earnound esported to Schedules Associated and Schedules Associated and Schedules Associated and Schedules and S

regulates on solutions and and and account of the consideration of the c

Dividents and interest.—Dividents on Shares of stock, and interest on boths de bentures, motes, certificates, or other evidence of indeblenesss, studied with interest coupons or in registered form by a composite for the parametric rins political subdivisions, unless received in the cucyee of a trade or business as a dealer in stock, in

Property gains and losses.—Gain or loss (1) from the sake or exchange of a copial sasset. (2) to which section 631 of the line nai Revenue Code applies, or (3) from the sake returned or property or the disposition of property if that property of a kind which would properly be michaely each in or the rade or other notifies or the trade by each of property disk find which would properly be without the close or the trade or other held primary four sale to customers in the ordinary course of the trade or business.

Net operating losses.—No deduction for net operating losses, of other years is allowed in figuring net, earnings from self-cemployment. Such deductions should be employment. Such deductions should be influented as a minutes' ligure on Form included as a minutes' ligure on Form

Net Earn-Optional Method for Computing Nings From Farm Self-Employment

More Than One Trade or Business

If your gross profits for the year from farming were not more than \$2.400, you can report two thrids of your gross profits from farming related of your cival net earnings from farming if your pross profits from farming user more than \$2.400, and your artual net earnings from larming were more than \$2.400, and your actual net earnings from larming were profits \$1.600, won can report \$1.600.

The optorial method may be used for one year and not for the next. If I are stated, nowever, it must be applied to all the stated between the mannes form setembloyment of the sear it flast be supplied to all the sear it flast be used deemed the farming operation resulted in a loss five may change the niethod (either from actual net to optional net on the hange may be elected by the tax payer is monitived to at on his behalf if the tax payer is monitived to a partner should figure his share of gross profits from the Jam partnership according to the partnership segresment. In the case of guaranteed bayments, in share of the partnership segres profits is his space of guaranteed payments in share of the partnership segres profits is his space of the gross profits after such spartnership stops profits in spartnership spartnership is share of the gross profits after such gross profits afte If you larmed and also had one or more other trades or businesses, you're evan migs from sale employment are the common and enterings from sale employment are the moroment of all your trades and businesses. Thus, it was not trade or business, you had a loss more trade or business, you had a loss with common trades and businesses. Thus, it was not trade or business, or business in our trade or business. Or legate meet out the fam and northain activities the said Schedule C to figure meet out the fam and northain activities to spectively. Wake the combined computed to self-employment tax on Schedule in SE. For a joint return show the name of the spouse with set employment income on spouses have set employment more set in our spouses have set employment more earliers to a set of many soft set of the spouse set in the soft set of the soft set of the spouse set of the

For the purpose of figuring net earnings from self embowrent, if any of the income self embowrent, if any of the income is community income, all the income from that trade or business is considered the income of the husband, unless the wife exercises substantially all the management and control of the husband, unless the wife exercises substantially all the management and control of the operation. In that case all such income is considered the wife's (See Partnersings' below)

Optional Method for Computing Net Earnings From Nonfarm Self-employment

If you are a regularly self employed networkal you may. If you meet certain conditions, use an optional method to de termine your net earnings from nonlarmine your network from nonlarminester motionment. The option is available when your actual earnings from nonlarminest than two thirds of your gross nonlarminest than two thirds of your gross nonlarminest. Order the nonlarm optional method. It you the separate returns, attach Schedules C and SE to Schedules F and SE to the return of it is spouse with self employment income Community income miduded on such storage must be divided. For morne tay purposes, on the livass of the community property laws. In figuring his combined net earnings to seal fembrowers, a partner should include his entire share of such earnings from a partnership, including any guaranteed payments. No part of that share can the allocated for the partner spouse even though the income may, under State law.

Partnerships

Under the nonfarm optional method.
Under the nonfarm spirons as a regularly self-embloyed indundual
may report two-thirds of your gross non
may report two-thirds of your gross non
your net earnings from self-employment if
your net earnings from such self-employ
your net earnings from such self-employ

be community income However, in the case of a husband and wile farm partner sish, as in other partnerships, the distributive share of seath must be entered as partnership income on Schedule E (form 1040) part III, for income far purposes, and on Schedule SE, lime 1(b), for self employment tax purposes (Report non farm partnership income in Schedule SE, line S(b), for social security self employ ment tax outposes)

Note—1/4 member of a continuing part nership dies, part of the deceased partnership self-distributive share of the partnership's ordinary income or (loss) for the taxable year of the partnership so included in the partners' in the partnership in which he died in . It be included in the partners's net earnings from self-employment.

ment are less than \$1,600 and less than the three colls from such set on properties of your government them worlds from such set on particular and probabilities of the from an optional method probabilities of the from an optional method probabilities stand probabilities are an optional and a set of complements are an optional and a set of complements of the from the particular and a set of the complement of the confident option may be used to the confident option may be used to the confident option may be used to the confident option may be used to the confident option may be used to the confident option may be used to the confident option may be used to the confident option may be used to the confident option may be used to the confident option may be used to the confident option may be used to the confident option may be used to the confident option may be used to the confident option may report less than actual nets earnings from nonlarm settle employment and teamings from may report less than actual rodal earnings from nonlarm settle employment and teamings from nonlarm settle employment and the confident of the confidence o

if you elect to use both the nonfarm option are computing whom and the farm option are computed net earnings from self employment, your maximum combined total of net earnings from self employment for any one taxable year cannot be more than \$1,600.

For the nonfarm optional method, a partner should figure his Share of gross profits from a nonfarm partnership according to the partnership agreement. With guaranteed payments, his share of the partnership's gross profits is his guaranteed hayment plus his share of the partnership's gross profits is his guaranteed hayment plus his share of the gross profits after such gross profits are reduced by all guaranteed payments of the partnership.

Share-Farming Arrangements

If you preduce crops of fivestock on land belonging for another for a proportionate share of the crop or livestock produced, or the proceeds from them, you are considered to be an independent contractor and a self employed person ratter than an employee. Report your net earnings on Schedule F for income tax purposes and mon Schedule E for income tax purposes and ployment tax purposes.

For more information on self-employment tax, get Publication 533, Information on Self Employment Tax free from your local IRS office.

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F (Form 1040) Instructions for Schedule

Employer Identification Number

An employer identification number is not meeded unless you were required to file an excise, alcohol, tobacco, firearms, or employment tax return.

Cash Receipts and

Reporting (1) Profits received from the sale of livestock and other items hought for resale Include the following in income: Disbursements Method of

(2) Cash and the value of merchandise or other property received from the sale of livestock and produce raised during 1974 or earlier years.

Your expenses are the amounts you paid during 1974, plus deductions such as depreciation. (3) Other farm income

Voir can elect or exact rom insurance Proceeds in income in the Israelie year of destruction or danness if you meetablish had it is your partie to report in one how in many construction or in a fallowing travitle year firm more in a fallowing travitle year firm more in a fallowing travitle year firm more in formation, contact any internal feering Service office, or get Publication 225, Farmer's Tax Cuide.

Accrual Method of Reporting

The gross prodits are lighted as indicated on the symmetry of uniform and defluctions on page 2 or Strickler. Farm expenses in 1974 and defluctions to 1974 and defluctions are pages 1974 and defluctions are constitutionally on the light produce in 1974 and defluctions are constitutionally on the light produces for the l

ncome

Generally, you should report all farm income in Schooler Flowweel flyour e general restal victors based on tarm produced based on the renting of all of or to serve based on the renting of all of or to serve bases, and you off on hand or makeually participate in operating the farm, report such income on Farm AB35, farm Rental Income or Farm AB35, farm Rental Income or Farm AB35, farm Rental Income or Farm Ployment and Schooler E. If you make and participated in the restal income you reserved its subject to self emission and Schooler E. If you make any product in the restal income you reserved its subject to self emission and Schooler F. Income. To describe the schooler subject to self emission of the Conclude the actuals of the subject to self emission of the Conclude the actual of the restal the conclude the actual in methods of recorder to self emission of the conclude the actual in methods of recorder them to make you its

Anything of value received instead of cush, such as governes in exchange for produce, must be treated as income to the extent of its mixet value. The value of form produce that you and your family used need not be teported as income, but expenses incurred in fassing such produce. or involuntary le or business Supplementat Report Sales exchanges, or conversions of certain trade property on form 4797, Schedule of Gains and 1955es.

must not be claimed as deductions Include recoveries, from insurance on growing crops. ("Cash method" taxpayers, see Cash Recepts and Disbursements Method of Reporting.)

Cooperative Allocations, Dividends

Advances

Also include in farm income; (1) perunit ration allocadors received from coperatives in morey and qualified per-unit
relain certificates (10 the extent of stated
diollar amounts), and (2) patronage dividends received from coopertures in money
and qualified written notices of allocation
(10 the extent of stated dollar amount).
Patronage dividends received in property other than written notices of allocation
are inclusible in farm income to the extent
of air marketivative.

Include in farm income, Schedule F. Include in farm income, Schedule F. Include 12.1, nonpactionage distributions received from farmer's cooperative exempt from far under section 52.1 participate dividends are excludable from your prices income if incelly attributable to 11) the purchase of personal, wiving, or family tems; or (2) the purchase of capital assets, or denievable property used in your business us full only where the basis of the farms princhased is adjusted downward by the amount of the dividends adjusted downward from in, me Cash advances received from marketing cooperatives you do business with are in clereble in samm income.

See Publication 225 for detailed in structions on how and when to report the receipt and redemption of nonquel field certificates and nonzerollied written nickes, and the nearth to platformage nickes, and the nearth to platformage sets and nonlusives purchase of as-

Federal Gasoline Tax Credit

If you use the "cash method," enter in And, I had 24 any. Federal gresoine tax claims as a creation F.-ri. (304 to 1973). If you use the acroual nettod," enter in Party I hie 65 any Fc.-eral gesoine tax you claim as a credit on Form 1040 for 1974,

Agricultural Program, Payments

In Cash,—Enter the total amount of price stripport payments, diversion payments, and cost share payments received in cash (egr.t d'acf.s).

In Materials and Services—If you reserved benefits in the form of materials
services such as practice, or in the form of
services such as practice, or in the construction of chars, editer the construction of chars, editer the custain and the Department of Agriculture to the
verdion or cultivator.

Commodity Credit Corporation Loans

If commodities are pledged as security for a loss from the Commodity Credit Corporation, income is not considered received until the commodities are defivered or forfeitted to the Corposation, unless an electron is made to incide; the lost income when received. If you made this electron or delivered are forcetted the pledged commodity, erter the amount tecceived on this time. In the dasse of an electron, and activity are the amount electron, after the amount electron, after the amount electron, after the amount electron, after the amount electron, after the amount electron, after the amount electron, after the amount electron, after the amount electron, after the amount electron and el

tinue to report similar loans as income until you receive permission from the Commissioner to change your method of accounting.

Commodity Futures.—Purchase or sales contracts energed into Solely for profection against price fluctuations are a form of business insurance and are considered heages. Any profit realized is ordinary in come and is entered on Schedule f, line Co. It a loss is sustained from a closed fir. Tures contract, it is deductule as an ordinary and necessary business expense, and is shown as negative figure on Schedule f. Into 26. Purchase or sales contracts are not true hedges where they order losses already sustained Commodity fir tures contracts entered into with the hope of making a profit on the contract itself through sworther procedures.

Expenses and Other Deductions

Hired Labor.—You can deduct amounts paid for farm labor. Do not deduct the value of your own labor or that of your family. Beduct only that part of the board which is purchased for hired labor. The value of prafficts furnished by the farm and used in the board of hired abor is not deductible. Do not retuct amounts paid to those who did household work except to the extent their services are used laborers.

For

Repairs and Manhenance—You can de der chart amonte and manner man ce of fam buildings (except your dwellings), farm inschinery and expument; and manner her cist of ordinary losis of short life of small cost, such as showeds, rakes, etc. limber in this deduction the total comunity of repairs from Form 1832.

Rent of Firm, Part of Farm, or Pasture. Vou can addition and additional farm from paying rent to your earlier hand hands puping, entit to you are a termit harmer puping, and to you comind deduct a copp share agreement, you comind deduct as rent the visue of the copp, never any out you can deduct as rent the visue of the range of the copp. Dut you can deduct amounts paid in ranging the crop.

can Fertilizers, Lime, etc.—These either capitalized or deducted expense.

Taxes.—You can deduct State and local taxes. So not deduct federal income taxes. estre, nine-trane. legacy, sur-resson, and giff taxes; not baxes assessed for any monorement or betterment. Do not reduct taxes on your dwelling or household property and other taxes not related to the business of farming.

Conservation Expenses.—You can de ducretthe manuals speak (including any amount paid on an assessment heured by a soil of water conservation or drainage district to recyaer the amount the district spent) for soil or water conservation and the prevention of existing and the prevention of existing and all and you use

The allowable deduction for any one year cannot exceed 2.5 percent of your gooss moone from farming (excluding certain gans from safes of assets such as farm machinery of from the disposition of land). But any excess can be carried over to the following years with the same innit applying to those years. See Publication 225,

Land Clearing.—You can deduct amounts spent for clearing land to make it suitable for farming. This deduction cannot be more than 25 percent of taxable income from farming, or \$5,000, whichever is fess.

etc, Retirement Plans.

Line 46.—Enver the amount you claim as a problem of the detection for contributions to a previous profit sharing or amounty plan. It is profit sharing or amounty plan. It is plan in the benefit of your employees. If the plan in the benefit of your employees the plan in the benefit of your employees. If the plan in the benefit of your made as an employee on your behalf tour not would have been plan in the definition of your sharing and you are may appropriate the plan in the afform 4848 and plant, in the plan is the plan is a form 4848 or and a plant plan in the plan is the plan in the pl

Line 49.—Enter the amount of your contributions to employee benefit programs that a burton or a monderfall part of a person or portfit sharing plant included on the 48 to contributions to employee benefit programs, that are to employee benefit programs, that are to be reported on this line include intrustring. grams that a include insu programs

See page 8 of Form 1040 instructions for optional method of figuring deductible automobile expenses

Other Farm Expenses —Include sizes as advertising stationery, standicount borks other office supplies, dems as advertising account borks other

on livestock not included in your inventory activities the lives are discussed in the lives accounted them for work, breeding, or dairy protects. The System and Guideline Class. Life (ADR) System and Guideline Class. Life System—If you future depiction by using the Class Life (ADR) System in System and Class Life System of S Losses of property included in your in vertical amount of the inventory at the end of the year. The loss of a prospective crop by feat. He loss of a prospective crop by feat. Storm, flood, of the is not deductible. When using the cash method, the value of animals you arised that died is not deduct to be for animals you bought hat led the took for animals you bought hat deduct to be for animals you bought hat deduct to be for animals you bought hat deduct the foot animals you bought hat deduct the foot animals you bought hat deduct the foot animals you bought was not deduct personal losses. Planting and Developing Citrus and Almond Groves. The Alge for control expenses for the planting, cultivation, maintenance, or development of any citrus and almond grove (or part of such grove), mourtured before the close of the fourth table year beginning with the favable year in which trees were planted See Publics.

Deprecation—You can deduct an all lowance for the deprecation of buildings, improvements, machinery, or other farm excipient of a premainer hatter Smilar assets may be grouped together as one time reporting purposes in the deprecation of one middled the value of teaching to the middle of the mid

Additional Information Available —You can get Publication 225, Farrers 1 as Guide without cost from your countly agin cutural agent or Internal Revenue Service

Income from farming is subject to the self employment tax. (See Schedule SE) It you filled form 4029, do not file Schedule SE Instead, write: "Exempt—Form 4029" on Form 1040, line 55

persons with incomes under \$10,000 who do not itemize deductions on six pages)

1974 Tax Tables (See next

Tables show the lower tax after tay ing and account in figuring the lables show the lower tax after tay ing and occurrent both the percentage visualized deduction and the low income allowance except in the case of married begind high separately for married people ling separately for married people ling separate returns, the tables show the standard duction and on the low income allowance in the low income in the low income in the low income in the low income in the low income in the low income in the low income in the low income in the low income in the low income in the low income in the low income in the low income in the low income in Caution: If you (student or child under 19) can be claimed as a dependent on your parent's etium and Line 15 on your form notion for more other than earmed income (interest dovidends, amulacis, etc.) see page 7 or instructions or subsidiated standard deduction and definition of searned.

deduction

one The standard deduction and di exemptions have been taken

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Married people filing separate returns.
Choose either the own income allowance or percentage standard deduction to 'gure you are but it can uses the percentage standard deduction from must use of the you are married and living apart firm your spouses, see page 5 of the instructions to see if you can be considered immarried. For purposes of using the 'ax stables.

Schedule A, Form 1040

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	heading describing your filing	there on line 16.
Select the Tax Table that covers the total number of exemp-	tions on line 7. On the appropriate table, read down the income	columns until you find the line covering the adjusted gross in-

Then read across to the column stalus Enter the tax you find

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(1	Head Marred in through the property through property to point the property through the proper	\$684 \$644 \$861 \$ 693 653 872 703 663 883 712 672 894	731 691 916 731 691 916 750 750 720 949	769 729 960 779 739 971 788 748 982 798 758 993	807 767 1004 817 777 1015 826 786 1,026 836 796 1,037	845 805 1 048 855 815 1 059 864 824 1.070 814 834 1 081 1	882 842 1,092 1 890 850 1,103 1 898 858 1114 1 906 866 1125 1	914 874 1136 1 922 882 1149 1 930 890 1151 1	938 898 1174 1 946 906 1186 1 954 914 1189 1 962 922 1211 1	970 930 1224 1 978 938 1236 1 987 947 1249 1	1,003 963 1,274 1 1011 971 1,286 1 1019 979 1,299 1 1027 987 1,311 1	1,035 995 1 1,044 1,003 1 1,053 1,011 1 1,062 1,019 1	1 081 1 035 1	6190 6180 6206	200 196 315 200 196 315 216 211 334 224 219 343	232 226 353 240 234 362 248 241 372 256 249 381	264 256 391 272 264 400 280 271 410	296 279 419 296 286 429 305 294 438	314 302 448 323 310 457 332 318 467	332 310 407
inued)	Single Head Married Poet Programmer Programm	716 \$684 \$644 \$861 \$ 727 693 653 872 737 703 663 883 748 712 672 894	756 721 691 916 779 731 691 916 779 741 710 927 790 750 710 938	811 769 729 960 821 779 739 971 812 788 748 982 842 798 758 993	853 807 767 1004 863 817 777 1015 874 826 786 1,026 884 836 796 1,037	895 845 805 1048 905 855 815 1059 916 864 824 1,070 926 814 834 1081 1	935 882 842 1,092 1 944 890 850 1,103 1 953 898 858 1,114 1 962 906 866 1,125 1	971 914 874 1136 1 980 922 882 1149 1 988 930 890 1161 1	997 938 898 1174 1 006 946 906 1186 1 015 954 914 1199 1 024 962 922 1211 1	033 970 930 1224 1 042 978 938 1236 1 051 987 947 1249 1 060 995 955 1251	1 069 1,003 963 1,274 1 1 078 1 011 971 1,286 1 1 087 1 019 979 1,299 1 1 096 1 027 987 1,311 1	1104 1,035 995 1 1,114 1,044 1,003 1 1124 1,053 1,011 1 1134 1,062 1,019 1	1155 1081 1035 1	6107 6100 6206	205 200 196 315 213 208 204 324 221 216 211 334 224 234 234 234 234 234 234 234 234	236 232 226 353 246 240 231 372 255 248 241 372 263 381	272 264 256 391 280 272 264 400 289 280 271 410	297 288 279 419 306 296 286 429 315 305 294 438	324 314 302 448 334 323 310 457 343 339 318 467	343 335 310 407
(Continued)	Single And you ge not not not not not not not not not not	7,700 \$716 \$684 \$644 \$861 \$7,750 727 693 653 872 7,800 737 703 663 883 7 852 894	7,950 759 721 691 916 8,000 779 741 701 927 8,000 779 741 701 927 8,100 750 750 750 948	8,200 821 769 729 960 8,200 821 779 739 971 8,250 812 798 748 982 8,300 842 798 758 993	8.400 863 807 767 1004 8.400 863 817 777 1015 8.450 874 826 786 1,026 8.500 884 836 796 1,026	9.550 895 645 805 1048 9.600 905 855 815 1059 9.650 916 864 824 1070 8.700 926 874 834 1081 1	8,800 935 882 842 1,092 1 8,800 944 890 850 1,103 1 8,800 953 898 858 1114 1 8,900 962 906 866 1125 1	8,950 971 914 874 1136 1 9,000 980 922 882 1149 1 0,050 988 930 1151 1	9,100 997 938 898 1174 1 9,100 1006 946 906 1186 1 9,200 1,015 954 914 1199 1 9,50 1024 962 922 1211 1	9,300 1 033 970 930 1 224 1 9,350 1 042 978 938 1 236 1 9,450 1 051 987 947 1 249 1 4,451 1 0,60 995 955 1 261 1	9,500 1069 1,003 963 1,274 1 9,550 1078 1011 971 1,286 1 9,600 1087 1019 979 1,299 1 9,650 1096 1027 987 1,311 1	9,700 1104 1.035 995 1 9,750 1.114 1.044 1.003 1 9,800 1124 1.053 1.011 1 9,850 1134 1.062 1.019 1	9,950 1155 1081 1035 1	6107 6100 6206	205 200 196 315 213 208 204 324 221 216 211 334 224 234 234 234 234 234 234 234 234	5,950 236 232 226 353 5,950 246 240 234 362 6,050 255 248 241 372 6,050 255 248 241 372	6.100 272 264 256 391 6.150 280 272 264 400 6.200 289 280 271 410	6,250 297 288 279 419 6,300 306 296 286 429 6,350 315 305 294 438	6.400 324 314 302 448 6.450 334 323 310 457 6.500 343 339 318 467	6,300 343 332 316 46/
ions) (Continued)	Single Head Married Ma	37.650.87,700 5716 \$684 \$644 \$861 \$7.700 750 727 693 653 872 7.750 7.800 737 703 663 883 7.800 785 748 772 672 894	7,000 7,300 7,30 7,31 691 916 7,300 7,300 7,30 7,41 701 927 8,000 8,000 7,41 701 927 8,000 8,000 7,41 7,10 927 8,000 8,000 7,40 7,50 7,10 938 8,000 8,000 7,60 7,60 7,70 9,44	8,100 8,150 811 769 729 960 8,150 8,200 821 779 739 971 8,200 8,200 842 748 982 8,250 8,250 8,299 982	8,300 8,350 853 807 767 1004 8,350 8,400 873 817 777 1015 8,400 8,500 884 835 736 1,026 8,450 8,500 884 835 736 1,037	8,500 8,550 895 845 805 1048 8,50 8,600 8,65 855 1059 864 815 1059 8,600 8,650 8,650 8,64 824 1076 964 864 1061 1081 1	8,700 8,750 935 882 842 1,092 1 8,750 8,800 944 890 850 1,103 1 8,800 8,850 953 898 858 1114 1 8,850 8,900 962 905 866 1,125 1	8,900 8,950 971 914 874 1136 1 8,950 9,000 980 922 882 1149 1 9,000 9,000 980 970 1151 1	9,050 9,100 997 938 898 1174 1 9,100 9,150 1 0 0 6 946 906 1 186 1 9,150 9,200 1,015 954 914 1 199 1 9,200 9,501 1 0,24 967 922 1,211 1	9,250 9,300 1033 970 930 1224 1 9,300 9,350 1042 978 938 1236 1 9,300 9,300 1,051 987 947 1249 1 9,400 4,450 1060 905 965 1261 1	9,450 9,500 1069 1,003 963 1,274 1 9,500 9,550 1087 1019 971 1,296 1 9,500 9,500 1096 1087 987 1,299 1 9,600 9,600 1096 1027 987 1,311 1	9,650 9,700 1104 1,035 995 1 9,700 9,750 1,114 1,044 1003 1 9,750 9,800 1124 1053 1,011 1 9,800 9,850 1134 1052 1019 1	9,950 10,000 1165 1 090 1,043 1 9,950 10,000 1 165 1 090 1 ,043 1	DOCE RED 6107 6100 6180 6706	5,650 5,700 205 200 196 315 5,700 5,750 203 203 204 324 5,750 5,800 201 216 211 334 5,800 5,800 201 200 201 334	5,850 5,900 238 232 226 353 5,900 5,900 246 240 234 362 25,950 6,000 255 248 241 372 6,000 6,000 5,000	6.050 6.100 272 264 255 391 6.100 6.150 280 272 264 400 6.150 6.200 289 280 271 410	6,200 6,250 297 288 279 419 8,250 6,300 306 296 286 429 6,300 6,350 315 305 294 438	6,350 6,400 324 314 302 448 6,400 6,450 334 323 310 457 6,450 6,500 343 332 318 467	0,450 0,50 0,45 545 516 46,4
eductions) (Continued)		\$554 37650\$7,700 \$716 \$684 \$644 \$661 \$ 362 7,700 7,50 725 693 653 872 371 7,750 7,800 737 703 663 883 371 7,750 7,800 740 772 692 893	395 7, 390 7,390 7,900 7,21 691 916 403 7,950 8,000 779 741 701 927 411 8,000 8,050 799 751 770 938 419 865 8,100 800 700 700 700 938	427 8,100 8,150 811 769 729 960 435 8,150 8,200 8,21 779 739 971 431 8,250 8,300 8,42 788 788 993 451 8,250 8,300 842 798 758 993	459 9.300 9.350 853 807 767 1004 467 8.350 8.400 8.450 8.400 8.26 796 1.026 484 8.450 8.500 884 836 796 1.036	492 9,500 9,550 895 845 805 1048 500 8,550 8,600 9,650 9,600 8,55 815 1059 516 8,600 9,650 9,700 9,76 8,400 9,400 9,600	524 8,700 8,750 935 882 842 1,092 1 532 8,750 8,800 944 890 650 1,103 1 540 8,900 8,50 953 898 858 1114 1 541 8,50 8,900 962 905 865 1,125 1	556 8,900 8,950 971 914 874 1136 1 554 8,950 9,000 922 882 1149 1 572 9,000 9,60 988 930 890 151 1	581 9,050 9,100 997 938 898 1774 1 600 9,100 9,100 977 938 898 1774 1 600 9,100 9,200 10,105 946 946 949 1 199 1 600 9,200 9,200 10,24 667 9,20 1,211 1	628 9,250 9,300 1033 970 930 1224 1 628 9,300 9,350 1042 978 938 1236 1 639 9,350 9,400 1051 987 947 1249 1 643 9,400 9,400 1050 945 947 1249 1 643 9,400 9,400 1050 945 947 1249 1	657 9,450 9,500 1069 1,003 963 1,274 1 676 9,500 9,550 10019 1011 997 1,296 1 686 9,600 9,650 1097 10119 997 1,299 1 686 9,600 9,650 1096 1027 997 1,311	696 9,650 9,700 1104 1,035 995 1 707 9,700 9,750 1,114 1,044 1,003 1,718 9,750 9,800 1,24 1,053 1,011 1,729 9,800 9,800 1,24 1,062 1,011 1,	740 3,000 9,900 1155 1090 1,043 1 776	luctions)	135 5.650 5.700 205 201 196 315 141 5.700 5.750 213 208 204 324 148 5.700 5.750 213 208 211 334 141 5.700 5.700 209 204 211 334	161 5,850 5,900 2.36 2.22 2.26 35.3 168 5,900 5,950 2.46 2.40 2.34 36.2 175 5,900 6,000 2.55 2.48 2.41 37.2 119.5 6,000 6,000 2.55 2.48 2.41 37.2	188 6.056 6.100 272 264 256 391 195 6.100 6.150 289 280 271 410	209 6,200 6,250 297 288 279 419 216 8,250 6,300 306 296 286 429 222 6,300 6,350 315 305 294 438	229 6,350 6,400 324 314 302 448 237 6,400 6,450 334 323 310 457 244 6,450 6,400 343 312 318 467	244 0,450 0,500 040 040 000 010 40/
ng deductions) (Continued)		\$39 \$354 \$7.650.\$7,700 \$715 \$684 \$644 \$881 \$391 \$47.700 \$750 \$750 \$750 \$750 \$750 \$750 \$750 \$	419 36) (390 (300) 26 22 282 390 449 396 (300) 36 22 282 390 390 390 390 390 390 390 390 390 390	46, 427 8,100 8,150 811 769 729 960 476 438 8,100 8,150 8,200 821 779 739 971 495 431 8,250 8,300 842 798 788 993 493 451 8,250 8,300 842 798 788 993	505 459 8.300 8.350 8.400 863 807 767 1 004 514 467 8.350 8.400 863 817 777 1015 524 476 8.400 8.450 8.450 8.450 8.450 8.500 894 826 786 1,026 533 484 8.450 8.500 894 836 756 7,027	543 492 8,500 8,550 895 845 805 1048 552 500 8,550 8,600 905 855 815 1059 552 508 8,600 8,550 916 864 824 1050 571 516 8,650 8,700 926 814 834 1081 1	581 524 8,700 8,750 935 882 842 1,092 1 590 532 8,750 8,800 944 890 850 1103 1 600 544 8,850 8,850 953 898 858 1114 1 604 544 8,850 8,900 962 968 865 1125 1	619 556 8.900 8.950 971 914 874 1136 1 628 638 8.950 9.000 980 922 882 1149 1 638 579 9.000 960 988 930 991 1149 1	647 581 9,000 9,100 997 938 898 1174 1657 590 9,100 9,150 1006 946 906 1186 1667 696 600 9,150 9,000 1015 945 914 1199 1676 676 679 9,200 9,200 1024 967 9,27 1711	685 619 9.250 9.300 1033 970 930 1224 1 696 628 9.300 9.350 1042 978 938 1236 1 707 639 9.300 9.400 1055 1 987 947 1249 1 718 643 9.400 1056 045 045 045 1 251 1 751	729 657 9,450 9,500 1069 1,003 963 1,274 1 740 666 9,500 9,550 1078 1011 971 1,286 1 751 676 9,500 1,009 1019 979 1,299 1 762 685 9,600 9,650 1096 1027 987 1,311 1	773 666 9,650 9,700 1104 1,035 995 1 784 707 9,700 9,750 1,114 1044 1003 1 795 778 9,750 9,800 1124 1052 1,011 1 606 729 9,800 9,650 1134 1052 1,011 1	977 740 9,950 9,950 1155 1090 1,043 1 839 752 9,950 10,000 1165 1090 1,043 1 850 774	deductions)	141 135 5,650 5,700 205 200 196 315 149 141 5,700 5,750 213 206 204 324 157 148 5,750 5,800 221 216 211 334 157 154 5,800 5,800 221 216 211 334 157 154 5,800 5,800 221 216 211 334	173 161 5850 5.900 2.36 2.22 2.26 35.3 181 168 5,900 5,950 2.46 240 2.34 36.2 189 175 5,906 6,000 5.55 246 241 372 197 147 6,000 6,000 5.55 246 241 372	205 188 6.050 6.100 272 264 256 391 221 292 6.150 6.150 289 272 264 400 221 202 6.150 6.200 289 280 271 410	229 209 6,200 6,250 297 288 279 419 238 216 8,250 6,300 306 296 286 429 246 222 6,300 6,350 315 305 294 438	255 229 6,350 6,400 324 314 302 448 263 237 6,400 6,450 334 323 310 457 272 244 4450 6,400 343 333 318 467	2/2 244 0,430 0,300 343 332 310 40/
zing	Order Orde	9 9391 53-4 17-65-037,700 5716 5684 5644 5881 5 6 931 562 7700 7750 7750 7750 7750 638 653 882 14 400 371 7750 7800 777 703 653 883 14 410 379 7,800 283 748 772 883	419 36) (390 (300) 26 22 282 390 449 396 (300) 36 22 282 390 390 390 390 390 390 390 390 390 390	427 8,100 8,150 811 769 729 960 435 8,150 8,200 8,21 779 739 971 431 8,250 8,300 8,42 788 788 993 451 8,250 8,300 842 798 758 993	505 459 8.300 8.150 8.150 8.150 8.150 8.150 8.150 8.150 8.100	543 492 8,500 8,550 895 845 805 1048 552 500 8,550 8,600 905 855 815 1059 552 508 8,600 8,550 916 864 824 1050 571 516 8,650 8,700 926 814 834 1081 1	581 524 8,700 8,750 935 882 842 1,092 1 590 532 8,750 8,800 944 890 850 1103 1 600 544 8,850 8,850 953 898 858 1114 1 604 544 8,850 8,900 962 968 865 1125 1	619 556 8.900 8.950 971 914 874 1136 1 628 638 8.950 9.000 980 922 882 1149 1 638 579 9.000 960 988 930 991 1149 1	477 647 581 9,050 9,100 997 938 898 1174 1480 657 590 9,100 9,150 1,006 946 906 1186 1 488 666 600 9,150 9,200 0,105 9,44 9,14 1199 1494 7 676 679 9,201 9,261 10,24 667 9,27 1,211	505 685 619 9.250 9.300 1033 970 930 1224 1 514 696 628 9.300 9.35 0 1042 978 938 1236 1 522 707 689 9.350 9.400 1051 987 947 1249 1 531 718 643 9.400 9.451 1060 995 955 724 1	539 729 657 9,450 9,500 1069 1,003 963 1,274 1 548 740 666 9,500 9,550 1078 1011 971 1,286 1 556 751 676 9,550 9,600 1087 1019 979 1,299 1 565 762 685 9,500 9,650 1097 1019 731 1	573 773 696 9,650 9,700 104 1,035 995 1 582 784 70 9,700 9,750 1,14 1044 1003 1 590 795 718 9,750 9,800 1,24 1052 1,011 1 599 606 729 9,800 9,850 1,14 1052 1,011 1	616 828 752 9,950 1155 1090 1,043 1 65 634 850 778	deductions)	46 141 135 \$560 \$700 205 200 198 315 550 \$700 \$700 \$20 198 315 50 149 141 \$5,700 \$1,750 \$20 213 208 204 324 50 155 148 \$7,750 \$800 \$21 218 \$211 334 57 148 \$7,750 \$800 \$21 218 \$211 334 57 148 \$7,750 \$800 \$21 218 \$211 334	74 173 151 5,850 5,900 236 232 226 333 81 161 168 5,900 5,950 246 240 234 362 89 86 189 175 2,590 6,000 255 246 241 372 94 197 189 175 2,590 6,000 255 248 241 372 94 197 187 187 187 187 187 187 187 187 187 18	102 205 188 6.056 6.100 272 264 256 391 109 213 195 6.100 6.150 280 272 264 400 116 221 202 6.150 6.200 289 280 271 410	123 229 209 6.200 6.250 297 288 279 419 130 238 216 8.250 6.300 306 296 286 429 137 246 222 6.300 6.330 315 305 294 438	144 255 229 6,350 6,400 324 314 302 448 151 263 237 6,400 6,450 334 323 310 457 152 272 244 6,450 6,450 343 312 454	139 272 244 0,430 0,300 343 332 336 407
zing	Order Orde	9 9391 53-4 17-65-037,700 5716 5684 5644 5881 5 6 931 562 7700 7750 7750 7750 7750 638 653 882 14 400 371 7750 7800 777 703 653 883 14 410 379 7,800 283 748 772 883	2.9 415 351 7.000 7.300 7.500	46, 427 8,100 8,150 811 769 729 960 476 438 8,100 8,150 8,200 821 779 739 971 495 431 8,250 8,300 842 798 788 993 493 451 8,250 8,300 842 798 788 993	350 505 459 0.300 0.350 853 807 767 1004 358 514 467 8.350 8.400 863 817 777 1015 366 524 476 8.400 8.450 817 867 786 1,026 374 533 484 0.450 8.450 884 856 726 1,026	382 543 492 8,500 8,550 895 845 805 1048 390 552 500 8,550 8,600 975 855 815 1059 398 552 508 8,600 8,600 406 804 824 1070 406 571 516 9,650 8,700 926 874 834 1081 1	414 581 524 8,700 8,750 935 882 842 1,092 1 422 590 532 8,700 8,750 8,800 944 890 6,50 1,103 1 4,30 6,00 540 8,000 8,800 952 958 88 1114 1 1 4,38 6,90 545 8,80 905 8,80 8,115 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	446 619 556 8.900 8.950 971 914 874 1136 1454 454 629 546 8.950 8.950 971 914 874 1136 1149 1454 645 672 9.000 948 940 942 882 1149 1	477 647 581 9,050 9,100 997 938 898 1174 1480 657 590 9,100 9,150 1,006 946 906 1186 1 488 666 600 9,150 9,200 0,105 9,44 9,14 1199 1494 7 676 679 9,201 9,261 10,24 667 9,27 1,211	505 685 619 9.250 9.300 1033 970 930 1224 1 514 696 628 9.300 9.35 0 1042 978 938 1236 1 522 707 689 9.350 9.400 1051 987 947 1249 1 531 718 643 9.400 9.451 1060 995 955 724 1	539 729 657 9,450 9,500 1069 1,003 963 1,274 1 548 740 666 9,500 9,550 1078 1011 971 1,286 1 556 751 676 9,550 9,600 1087 1019 979 1,299 1 565 762 685 9,500 9,650 1097 1019 731 1	773 666 9,650 9,700 1104 1,035 995 1 784 707 9,700 9,750 1,114 1044 1003 1 795 778 9,750 9,800 1124 1052 1,011 1 606 729 9,800 9,650 1134 1052 1,011 1	616 828 752 9,950 1155 1090 1,043 1 65 634 850 778	deductions)	46 141 135 \$560 \$700 205 200 198 315 550 \$700 \$700 \$20 198 315 50 149 141 \$5,700 \$1,750 \$20 213 208 204 324 50 155 148 \$7,750 \$800 \$21 218 \$211 334 57 148 \$7,750 \$800 \$21 218 \$211 334 57 148 \$7,750 \$800 \$21 218 \$211 334	173 161 5850 5.900 2.36 2.22 2.26 35.3 181 168 5,900 5,950 2.46 240 2.34 36.2 189 175 5,906 6,000 5.55 246 241 372 197 147 6,000 6,000 5.55 246 241 372	102 205 188 6.056 6.100 272 264 256 391 109 213 195 6.100 6.150 280 272 264 400 116 221 202 6.150 6.200 289 280 271 410	123 229 209 6.200 6.250 297 288 279 419 130 238 216 8.250 6.300 306 296 286 429 137 246 222 6.300 6.330 315 305 294 438	144 255 229 6,350 6,400 324 314 302 448 151 263 237 6,400 6,450 334 323 310 457 152 272 244 6,450 6,450 343 312 454	139 272 244 0,430 0,300 343 332 336 407
zing	10 10 10 10 10 10 10 10	\$256 \$249 \$381 \$354 \$700 \$770 \$716 \$684 \$644 \$861 \$ 264 266 331 962 \$770 \$750 \$770 \$770 \$63 \$63 \$720 \$720 \$700 \$710 \$700 \$70 \$700 \$700 \$700 \$700	266 2.69 4.19 5.91 7.500 7.500 7.30 7.30 7.30 7.30 7.30 7.30 7.30 7.	332 318 467 427 8100 8150 811 769 729 960 341 326 476 438 8150 8200 821 779 739 971 359 345 345 436 445 445 815 8200 820 872 788 748 992 359 342 455 451 8250 8300 842 798 788 993	368 350 505 459 8,300 8,350 863 867 767 1004 377 358 514 467 8,350 8,400 863 817 777 1015 386 365 224 476 8,400 8,450 874 826 726 1,326 3.95 374 533 444 8,450 8,500 894 836 736 1,326	404 382 543 492 8,500 8,550 895 845 895 1048 413 390 552 500 8,550 8,600 905 855 815 1059 422 398 552 500 8,550 8,600 8,550 416 864 824 1070 431 406 571 516 8,550 8,770 978 874 834 1081 1	440 414 581 524 8,700 8,750 935 882 842 1,092 1 449 422 590 532 8,750 8,800 944 890 850 1,031 458 4 90 600 540 8,000 8,800 9,500 953 898 858 1114 1 457 438 6,09 548 18,800 8,800 962 906 865 1,125 1	476 446 619 556 8.900 8.950 971 914 874 1136 485 458 578 8.900 9.000 960 925 882 1149 485 458 678 679 670 0.000 988 679 970 970 971 971 971 971 971 971 971 971 971 971	477 647 581 9,050 9,100 997 938 898 1174 1480 657 590 9,100 9,150 1,006 946 906 1186 1 488 666 600 9,150 9,200 0,105 9,44 9,14 1199 1494 7 676 679 9,201 9,261 10,24 667 9,27 1,211	539 505 685 619 9.250 9.300 1033 970 930 1224 1 548 514 696 628 9.300 9.350 1042 978 938 1236 1 557 522 707 638 193 30 9.430 1051 987 947 1249 1 566 531 718 647 9.401 9.461 1060 995 945 1289 1	575 539 729 657 9,450 9,500 1069 1,003 963 1,274 1 584 546 740 666 8,500 9,550 1078 1019 971 1,286 1 533 556 751 676 9,550 9,650 1087 1019 979 1,299 1 602 565 762 665 9,650 1097 1027 97 1,311 1	573 773 696 9,650 9,700 104 1,035 995 1 582 784 70 9,700 9,750 1,14 1044 1003 1 590 795 718 9,750 9,800 1,24 1052 1,011 1 599 606 729 9,800 9,850 1,14 1052 1,011 1	646 616 628 751 9,900 9,950 145 105 105 105 105 105 105 105 105 105 10	not itemizing deductions)	46 46 141 135 5,550 5,700 25,200 15,000 5,500 5,	74 173 151 5,850 5,900 236 232 226 333 81 161 168 5,900 5,950 246 240 234 362 89 86 189 175 2,590 6,000 255 246 241 372 94 197 189 175 2,590 6,000 255 248 241 372 94 197 187 187 187 187 187 187 187 187 187 18	102 102 205 188 6.050 6.100 272 264 256 391 109 109 213 195 6.100 6.150 280 272 264 400 116 116 221 202 6.150 6.200 289 280 271 410	123 123 229 209 6,200 6,250 297 288 279 419 130 130 236 2.52 6,300 6,300 306 296 228 6,200 306 296 286 429 137 246 222 6,300 6,330 315 305 294 438	144 144 255 229 6,350 6,400 324 314 302 448 152 152 1 263 2,500 6,450 344 33 310 457 160 343 342 343 343 348 467	100 101 010 010 0100 0100 010 010 010 0
zing	And pre- are And	285 355 5249 5351 5354 27.00 5716 5684 5644 5861 5 272 264 266 391 567 7700 776 277 703 569 289 289 271 410 379 7.000 7859 740 775 889 883 883 883 883 883 883 883 883 883	247 268 279 479 391 7,039 7,000 350 250 203 991 305 250 264 379 279 279 779 779 779 779 979 978 375 305 294 438 403 7,556 8,000 779 741 701 928 374 374 374 474 418 8000 8,000 779 741 701 938 374 374 374 474 414 8,000 8,000 779 779 749 978 978 978 978 978 978 978 978 978 97	343 332 318 467 427 8100 8150 811 769 729 960 353 341 326 476 438 8150 8200 821 779 739 991 855 350 344 486 443 8200 8250 812 788 748 992 373 359 342 495 451 8250 8300 842 798 788 993	381 368 350 505 459 0.300 0.350 853 807 767 1004 391 377 358 514 467 0.350 0.450 863 8617 777 1015 400 386 366 524 476 0.450 0.450 874 826 726 1026 410 395 374 533 484 0.450 0.850 850 887 887 876 1036	419 404 382 543 492 8,500 6,550 895 845 805 1048 429 413 3390 552 500 8,550 8,600 905 855 815 1059 438 422 338 542 508 542 508 8,600 8,550 916 864 824 1070 448 443 406 571 516 9,650 8,700 926 874 834 1081 1	457 440 414 581 524 8,700 6,750 935 882 842 1092 145 449 422 590 532 8,750 8,800 944 890 850 1103 1475 458 459 605 540 8,800 8,800 944 890 859 1114 145 454 448 669 448 8,800 962 905 865 1125 1	550 495 476 446 619 556 8,300 8550 971 914 874 1136 1600 505 405 454 859 554 8559 900 900 900 900 900 900 900 900 900	524 503 471 647 881 9,050 9,100 997 998 898 1174 155 833 512 480 657 590 9,100 9,150 1006 946 996 1186 154 95 543 521 488 666 660 9,150 9,150 1006 946 996 1189 1199 145 545 530 447 676 619 9,200 9,200 1015 4,94 945 1291 1	9500 555 539 505 685 689 95269 9300 033 970 950 1224 1 9500 551 546 514 696 629 9300 9350 1042 978 936 1224 1 9500 551 545 777 778 637 9350 9350 045 978 978 1259 1 9500 551 545 777 778 637 9350 9450 055 957 957 1259 1	600 575 539 729 657 9,450 9,500 1069 1,003 963 1,274 1 609 584 546 740 666 9,500 9,550 1078 101 971 1286 1 629 602 585 762 678 9,550 9,600 1087 1019 971 1286 1 628 602 585 762 885 9,600 9,650 1098 1027 981 1311	638 611 573 773 666 9,650 9,700 1104 1035 995 1 647 620 582 784 770 9,700 9,700 1,114 1044 1003 1 657 629 599 785 718 9,750 9,800 1,24 1053 1,011 1 666 638 599 806 729 9,900 1,24 1052 1,011 1	678 656 616 839 782 9,95010,000 1165 1090 1,043 1 706 674 634 850 778	not itemizing deductions)	64 46 46 141 315 5,550 5,700 5	74 74 74 773 161 5.856 5.900 236 232 226 333 81 81 81 161 168 5.900 5.950 246 240 234 362 86 86 86 86 86 87 5.950 6.000 255 5.88 241 372 86 86 86 75 197 187 6.000 6.55 5.950 255 256 343 372 85 95 95 95 95 95 95 95 95 95 95 95 95 95	104 102 102 205 188 6,050 6,100 272 264 256 391 111 109 116 122 20 25 150 8,200 280 2872 254 400 119 116 116 221 20 25 150 8,200 289 280 27 410	126 123 123 229 209 6,200 6,250 297 288 279 419 134 130 130 238 21 6,300 6,350 135 305 296 429 141 137 137 436 222 6,300 6,350 135 305 294 438	149 144 144 255 229 6350 6,400 324 314 302 448 157 152 152 253 237 6,400 6,450 334 323 310 457 155 150 150 272 244 6,400 6,450 343 319 319 457	100 100 100 010 010 010 010 010 010 010
zing	And pre- are And	285 355 5249 5351 5354 27.00 5716 5684 5644 5861 5 272 264 266 391 567 7700 776 277 703 569 289 289 271 410 379 7.000 7859 740 775 889 883 883 883 883 883 883 883 883 883	5,550 0.2 247 280 2.3 413 30 7,580 7,580 7,590 7,590 7,590 8,590 8,556 30 315 30 2.2 24 4.38 4.03 7,590 8,000 7,79 7,41 701 928 5,560 315 30 2.2 44 4.38 4.03 7,590 8,000 7,79 7,41 701 928 5,560 315 30 340 314 30 8,000 8,000 7,79 7,41 7,01 938 8,000 7,70 7,40 7,40 8,000 7,60 7,70 7,70 9,48 7,40 8,000 7,60 7,70 7,70 9,48 7,40 8,000 7,60 7,70 7,70 9,48 7,40 8,000 7,60 7,70 7,70 9,48 7,40 8,000 7,60 7,70 7,70 9,48 7,40 8,000 7,60 7,70 7,70 9,48 7,40 8,000 7,60 7,70 7,70 8,40 7,70 7,70 7,70 7,70 7,70 7,70 7,70 7	5,550 343 322 318 467 427 8,100 8150 811 769 729 960 5,580 85 35 341 326 476 435 8,150 8,200 821 779 739 971 8,580 875 35 343 466 448 8,200 8,250 8,30 779 789 789 892 5,580 372 389 342 485 445 8,200 8,300 8,47 798 788 938	\$59.0 381 368 350 505 459 0.300 0.350 853 807 767 1004 6.000 391 377 386 514 476 0.350 0.450 863 810 777 1015 6.050 4100 386 366 524 4.76 8.400 8.450 874 876 1026 6.050 4100 385 364 534 434 8.450 8.450 888 886 786 1026 8.000 410 395 374 533 444 8.450 8.500 884 886 786 1036	6,5150 4.29 404 3.25 5-51 4.24 5.65.00 8.55.00 8.55.0 6.55 6.5 805 510.48 6.5.00 4.29 4.13 399 5.52 8.00 8.55 8.60 8.60 8.60 8.60 8.60 8.60 8.60 8.60	6.550 6.57 440 14.591 5.52 8.100 8.000 6.52 6.50 0.57 8.000 11.03 1.05 8.000 6.52 8.000 11.03 1.05 8.000 6.52 8.000 11.03 1.05 8.000 6.52 8.000 11.03 1.05 8.000 6.52 8.000 6.52 8.000 11.03 1.05 8.000 6.52 8.000 11.03 1.05 8.000 6.52 8.000 6.5	6.500 495 476 446 619 556 8.300 8.350 971 914 874 1136 16.600 505 485 484 628 554 850 9.000 960 959 882 1149 16.600 610 610 610 610 610 610 610 610 610	6,700 5/2 5/3 6/3 471 647 5/81 9,050 9,100 997 938 898 1174 16,700 5/2 5/3 5/1 4/80 6/57 5/9 9,100 9,150 10/6 946 996 1174 18,00 643 5/2 4/8 6/6 6/9 9,150 10/9 18,00 6/9 6/9 9/6 1186 18,00 6/9 6/9 6/9 6/9 6/9 6/9 6/9 6/9 6/9 6/9	6.300 6.55 559 556 656 679 8.359 8.350 0.237 970 930 1224 1 2.500 6.51 5.48 514 6.66 8.350 0.350 1.051 8.359 8.351 1224 1 2.500 6.34 6.55 514 6.65 8.350 0.350 1.051 8.351 8.351 1.051 8.3	7,100 660 575 539 729 657 9,450 9,500 1069 1,003 963 1,274 17,100 660 575 539 729 657 9,100 9,550 1070 1070 1070 17,200 609 564 546 740 666 9,500 9,550 1070 1019 97 1,286 17,200 629 639 535 751 676 9,500 1087 1019 979 1,29	7,300 638 611 573 773 696 9565 9,700 1104 1035 995 17,330 647 520 982 7740 647 520 892 982 9,500 1144 1044 1003 1019 17,400 656 638 599 906 725 9,900 9,600 1144 1054 1019 1019 17,400 666 638 599 906 729 9,900 9,600 1144 1052 1019 1	7,500 676 685 666 616 628 751 9,000 9,500 1155 1061 1035 1757,600 695 665 655 839 762 9,500 10,000 1165 1090 1,003 17,600 695 665 655 839 762 9,500 10,000 1165 1090 1,003 17,600 706 674 634 850 778	not itemizing deductions)	64 46 46 141 315 5,550 5,700 5	4 650 74 74 74 74 75 75 75 75 75 75 75 75 75 75 75 75 75	\$600 104 102 102 205 188 \$600 6100 272 264 286 391 5510 119 119 119 119 227 205 \$610 6200 280 277 264 400 5510 119 119 116 221 202 \$6100 6200 280 280 277 264	5,200 126 123 123 229 209 6,200 6,250 297 288 279 419 25,200 130 130 238 216 8,250 6,350 296 296 296 289 5,300 141 137 137 246 222 6,300 6,350 305 294 438	\$350 149 144 144 255 229 6.350 6.400 324 314 302 448 5.400 157 152 26 151 265 239 6.400 6.450 334 323 310 457 424 157 157 158 257 244 factor 155 157 158 272 244 factor 155 177 178 157 248	400 5/450 100 100 100 100 5/2 Zata 0,400 0,000 040 0,00 010 400
exemptions (end not itemizing		\$5,250,8,300 \$763 \$726 \$249 \$394 \$394 \$7,400 \$716 \$684 \$644 \$861 \$851 \$3,500 \$3,500 \$716 \$644 \$861 \$861 \$861 \$861 \$861 \$862 \$7,000 \$7,5	\$\frac{5.500}{5.500}\$\frac	343 332 318 467 427 8100 8150 811 769 729 960 353 341 326 476 438 8150 8200 821 779 739 991 855 350 344 486 443 8200 8250 812 788 748 992 373 359 342 495 451 8250 8300 842 798 788 993	5.900 5.950 391 368 350 505 459 0.300 8.350 853 807 767 1004 5.950 6.000 391 377 358 514 467 8.350 8.400 86.3 817 777 1015 6.000 6.050 400 386 36 524 476 8400 8450 8450 874 826 726 1026 6.000 410 395 374 533 4844 8450 8500 884 836 736 736 1035	6.1100 6.120 4.29 4.04 3.30 5.52 5.50 8.505 8.605 9.55 8.55 8.55 8.55 8.55 8.55 8.55 8.5	2000 6.356 4.57 44.0 44.8 651 25.4 8700 8.756 9.35 8.8 862 86.2 1092 1092 1092 1092 1092 1092 1092 109	6.500 6.504 495 476 446 619 556 8.900 8950 97 914 874 1136 16 6.506 6.509 505 88 454 6.58 564 8950 990 990 992 882 1134 16 6.500 6.500 6.500 705 882 1134 16 6.500 6.500 705 882 1134 16 6.500 6.500 705 882 1134 16 6.500 6.500 705 882 1134 16 6.500 6.500 705 882 1134 16 6.500 6.500 705 882 1134 16 6.500 6.500 705 882 1134 16 6.500 705 882 1134 16 6.500 705 882 1134 16 6.500 705 882 1134 16 6.500 705 882 1134 16 6.500 705 882 1134 16 6.500 705 882 1134 16 6.500 705 882 1134 16 6.500 705 882 1134 16 6.500 705 882 1134 16 6.500 705 882 1134 16 6.500 705 882 1134 16 6.500 705 882 1134 1134 1134 1134 1134 1134 1134 113	6,500 6,700 524 503 477 643 581 9,050 9,100 997 938 898 1174 1 6,720 6,720 6,730 533 512 480 657 590 9,100 9,150 106 946 906 1186 1 6,720 6,720 6,730 433 512 480 666 800 9,100 9,150 106 946 906 1186 1 6,720 6,800 6,730 500 9,73 500 1073 546 944 1199 1	6.850 6.390 552 539 505 665 679 13.200 9.000 0.032 9.00 9.000 1224 1 7 6.850 6.390 7 7 6.00 1224 1 7 6.850 6.390 7 7 6.00 1224 1 7 6.850 7 7 6.850 7 7 6.850 7 7 6.850 7 7 6.850 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	7,050 7,100 660 575 539 729 657 94,50 9,500 1069 1,003 963 1,274 1 7 100 7,150 669 564 546 740 9,550 1069 1070 971 1,286 7,100 7,150 679 585 586 751 676 9,550 9,550 1087 1019 971 1,286 7,200 7,250 628 628 655 786 9,550 9,550 1087 1019 991 1,299 1 7,209 7,250 628 628 622 565 786 86 9,550 9,650 1087 1019 987 1,319 1,329 1,33	7,256 7,300 638 611 573 773 696 9,550 9,700 1104 1035 995 17,000 7,350 647 652 629 547 775 697 174 1044 1003 175 675 675 675 675 778 9,700 1740 1044 1003 177 17,400 7,450 666 638 599 606 772 9,000 9,500 1124 1052 1011 1	(*307.500 656 656 616 628 75 9,900 9,950 1155 1091 1055 1750 7,500 7,500 656 616 618 75 9,900 9,950 1155 1091 1055 1091 1055 1090 1155 1	exemptions (and not itemizing deductions)	100 0 100 0	74 74 74 773 161 5.856 5.900 236 232 226 333 81 81 81 161 168 5.900 5.950 246 240 234 362 86 86 86 86 86 87 5.950 6.000 255 5.88 241 372 86 86 86 75 197 187 6.000 6.55 5.950 255 256 343 372 85 95 95 95 95 95 95 95 95 95 95 95 95 95	\$,000 \$,050 104 102 102 205 188 \$,050 \$,100 272 264 256 391 \$,050 \$,050 \$,000 104 105 109 105 109 109 109 109 109 109 109 109 109 109	5,156 5,200 176 123 123 229 209 6,200 6,200 5,297 288 279 419 5,200 2,250 2,200 134 137 137 137 246 222 6,300 6,300 306 296 286 286 429 5,250 5,300 141 137 137 246 222 6,300 336 339 305 294 438	5.300 5.550 149 144 144 255 229 6.350 6.400 324 314 302 448 5.550 5.400 157 152 151 6.400 6.450 334 323 310 457 440 6.450 344 323 310 457 440 6.450 157 157 157 157 272 272 151 6.500 142 157 157 157 157 157 157 157 157 157 157	0.400 5.450 100 100 100 272 244 0.400 0.400 0.400 0.000 0.400 0.400 0.400
exemptions (end not itemizing		33 \$5.20 \$5.20 \$2.20 \$2.85 \$2.40 \$381 \$3.54 \$7.50 \$77.00 \$716 \$684 \$644 \$861 \$8 38 \$3.00 \$3.50 \$2.2 \$24 \$26 \$31 \$92 \$7.700 \$750 \$77 703 \$83 \$83 \$83 \$83 \$83 \$83 \$83 \$83 \$83 \$8	51 5,439 5,530 247 268 2.54 413 51 5,530 7	81 5.700 5.750 3.43 32.3 18 467 427 8.100 8150 811 769 729 960 81 5.750 5.800 3.80 3.81 3.72 456 443 8.200 8.200 8.200 3.83 341 3.72 459 450 8.200 8.200 8.200 3.83 342 466 443 8.200 8.200 8.200 8.74 8.200 3.800	107 5.900 5.990 381 368 350 505 459 8.300 8.350 867 767 1004 113 5.900 6.000 391 377 358 514 477 8.350 8.400 863 817 777 1015 120 6.000 6.050 400 385 366 524 476 8.400 8.450	122 6100 6104 4104 404 312 340 543 8450 850 850 855 865 805 1048 81100 6100 6100 6100 6100 6100 6100 61	159 62.200 63.90 45.7 44.0 41.6 581 52.6 87.0 8.70 92.7 92.7 92.7 92.7 92.7 92.7 92.7 92.7	1961 6,500 6,500 6,500 495 476 446 619 556 8,900 8,950 971 914 874 1136 1136 1136 1136 1136 1136 1136 113	206 (6.50 6.70 524 503 471 647 581 9,000 9,100 997 938 899 1174 120 6,700 6,720 8,800 543 523 489 657 590 9,100 9,150 1006 946 896 1174 1891 120 6,700 6,800 543 521 489 665 600 9,150 9,150 1006 946 896 1189 1199 120 6,70 6,800 643 521 488 666 600 9,150 9,150 1034 657 954 944 1199 1	234 6840 6300 630 55 539 505 685 619 8320 500 033 97 930 1224 1 234 6840 6300 50 57 54 514 694 678 9300 9350 1052 935 97 930 1224 1 234 7500 7500 54 54 54 54 54 64 54 54 54 54 54 54 54 54 54 54 54 54 54	263 7.050 7.100 660 575 539 729 657 9.450 9.500 1069 1,003 963 1,274 1 220 7.100 7.150 609 584 740 665 9.500 9.550 1079 101 971 1286 1 277 7.150 7.200 609 584 756 67 9.550 9.550 1087 1019 971 1286 1 277 7.150 7.200 628 622 565 751 676 9.560 9.600 1087 1019 979 1,299 1 289 1 289 7 289 7 280 628 602 565 765 685 9.560 9.650 1087 1019 979 1,399 1	292 7.250 7.300 638 611 573 773 666 9650 9700 1104 1035 995 195 7.250 7.300 7.350 647 620 582 784 707 9.700 9.750 1114 1044 1003 1003 1005 7.350 7.400 655 629 590 785 718 9.750 9.800 1124 1053 1011 101 101 101 101 101 101 101 101 1	2/2 (*39.7590 %) 65.5 65.6 16.8 28 75 19.90 9,950 1155 101 1055 1033 7,500 7,500 695 65.6 16.5 8.8 75 19.90 9,950 1155 101 1055 1043 13 7,500 7,500 695 65.6 16.5 8.8 75 19.90 9,950 1155 1090 1043 1043 11.5 8.8 75 19.90 1155 10.90 1043 10.5 8.8 75 19.90 1155 10.90 1043 10.5 8.8 75 19.90 1155 10.5 8.8 75 19.90 1155 10.5 8.8 75 19.90 1155 10.5 8.8 75 19.90 1155 10.5 8.8 75 19.90 1155 10.5 8.8 75 19.90 1155 10.5 8.8 75 19.90 1155 10.5 8.8 75 19.90 1155 10.5 8.8 75 19.90 1155 10.5 8.8 75 19.90 1155 10.5 8.8 75 19.90 1155 10.5 8.8 75 19.90 11.5 8.8 75	exemptions (and not itemizing deductions)	100 0 100 0	233 4 800 4 850 2 3 4 2 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	53 5000 5,050 104 102 102 205 188 6,056 6,100 272 264 256 391 6,550 6,100 272 264 256 391 6,550 6,100 6,100 11 109 109 11	71 5.150 5.200 176 123 123 229 219 6.200 6.250 297 288 279 419 77 5.200 5.250 144 130 130 238 219 8.250 6.300 306 296 286 289 84 5.250 5.300 141 137 137 246 222 6.300 6.350 315 305 234 438	90 5.300 5.35 149 144 144 255 229 6.350 6.400 324 314 302 448 96 5.350 5.400 157 152 151 263 237 6.400 6.450 334 323 310 457 174 c.am c.am 173 318 457	100 100 000 000 000 000 000 000 000 000
exemptions (end not itemizing		0 \$5 \$35 \$5.20.63.20.0 \$2.65 \$2.49 \$38 1 \$3.44 \$17.60.07.700 \$716 \$684 \$644 \$861 \$8 0 9 38 \$3.00 \$3.50 \$2.2 \$24 \$26 391 \$92 \$7.700.7350 \$77 703 \$83 \$83 \$83 \$82 \$82 \$83 \$83 \$83 \$83 \$83 \$83 \$83 \$83 \$83 \$83	25 51 5,540 5,550 6,550 70 70 70 70 70 70 70 70 70 70 70 70 70	6.0 81 5.700 5.750 343 332 318 467 427 8.100 8.150 811 769 729 960 67 88 5.750 5.800 353 341 326 478 8150 8.200 8.31 779 729 971 74 93 5.800 5.800 372 359 344 465 443 8.150 8.200 8.20 88 748 98 74 97 779 779 779 779 779 779 779 779 7	89 107 5,500 5,950 381 368 350 505 459 6,390 8,350 8,38 807 767 1004 104 120 6,000 6,000 6,000 8	119 12 6.100 6.100 6.150 140 404 32 543 4.05 850 850 850 850 850 850 815 1048 1175 1175 1175 1175 1175 1175 1175 117	149 156 6.200 6.550 6.57 44.0 14.8 651 5.26 8.700 6.70 9.52 9.25 1092 1092 1146 1149 1149 1149 1149 1149 1149 1149	181 186 5.500 6.504 495 476 446 619 556 8.900 8.950 971 914 874 1136 1149 1931 6.505 6.500 6.504 485 445 472 6.546 8.950 9.009 980 9.25 882 1149 1931 6.505 6.500 6.505 6.500 6.505	205 206 6,650 6,700 5,700 5,74 5,03 4,7 64,7 861 9,000 9,100 9,97 9,98 899 11,74 1	2.58 234 6550 6500 6500 752 43 78 656 655 619 2500 0.33 9.50 0.33 9.0 103 9.2 1224 13 75 25 25 25 25 25 25 25 25 25 25 25 25 25	272 263 7050 7100 660 575 539 729 657 91450 9500 1069 1,003 963 1,274 1 280 270 7100 7150 669 564 548 740 675 9500 9550 1079 1 1286 1 289 277 7150 7200 619 583 556 751 676 9,550 9,500 1087 1019 971 1286 1 399 277 7150 7200 619 583 556 751 676 9,550 9,500 1087 1019 971 1286 1 399 1	306 292 7,256 7,300 638 611 573 773 696 9,550 9,700 1104 1035 995 1316 1325 995 7,300 7,350 647 625 955 9,700 9,750 1114 1044 1003 1324 306 7,350 7,400 6,50 639 5,90 749 718 9,750 9,800 124 1053 1011 1334 314 7,400 7,450 66 639 5,90 66 729 9,900 9,950 114 1052 1019 1	33.3 (242 (*390 *390 *90 *90 *90 *90 *90 *90 *90 *90 *90 *	FOUR exemptions (and not itemizing deductions)	15 (100 4700 4700 4700 4700 4700 4700 4700 4	16 29 4,800 4,800 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	46 53 5.000 5.050 104 102 102 205 188 6.056 6.100 272 264 256 391 53 55 55 5.100 5.100 111 109 109 213 215 5.100 6.00 6.00 6.00 6.00 6.00 6.00 6.00	67 715 150 5,200 126 123 123 229 209 6,200 6,350 297 288 279 419 130 238 219 6,300 6,350 296 296 289 199 18 18 18 18 18 250 5,300 141 137 137 246 229 6,300 6,330 135 305 234 438	89 90 5.300 5.350 149 144 144 255 229 6.350 6.400 324 314 302 448 96 95 56.350 6.400 324 314 302 448 96 5.500 5.400 157 152 151 263 237 6.400 6.450 334 323 310 457 174 172 4.300 6.400 157 157 157 157 157 157 157 157 157 157	TO THE SAME SAME SAME OF THE TOTAL CASE CASE OF SAME SAME SAME SAME SAME SAME SAME SAME
exemptions (end not itemizing	Order Orde	\$0 \$5 \$35 \$5.20\$5.300 \$263 \$256 \$749 \$381 \$354 \$1760 \$7700 \$716 \$688 \$644 \$861 \$8 0 9 38 \$300 \$340 \$220 \$24 \$40 \$40 \$31 \$750 \$750 \$727 \$73 \$73 \$70 \$70 \$70 \$70 \$70 \$70 \$70 \$70 \$70 \$70	1 25 31 3539 3530 340 256 286 429 413 50 1,539 1,530 1	0 60 81 5,700 5,70 8,70 343 332 318 467 427 8,100 8,150 811 769 729 960 0 67 88 5,750 5,800 353 341 326 476 438 8,150 8,200 8,21 779 739 971 0 74 941 5,800 5,800 373 359 342 486 443 8,200 8,250 8,300 373 359 342 495 451 8,250 8,300 8,42 798 788 932	0 89 107 5.900 6.950 381 368 350 505 459 8.300 8.350 853 807 787 1004 4 96 113 5.950 6.000 391 377 358 514 477 8.350 8.400 863 817 777 1015 11 104 120 4.000 6.050 400 384 366 524 4.76 8.400 8.450 874 826 786 1,026 1,026 18 11 17.86 6.050 6.050 4.00 410 395 374 533 484 8.400 8.450 884 886 786 1036	25 19 172 (100 6.190 6.190 4.1) 404 3 185 543 43 8, 850 8, 850 8.85 8.85 1048 81 81 81 81 81 81 81 81 81 81 81 81 81	53 49 159 150 150 6.310	61 181 186 6.500 6.50 495 476 446 619 556 8.900 8.950 971 974 874 1136 189 193 6.500 6.500 6.500 485 475 475 619 619 619 619 619 619 619 619 619 619	107 205 206 (6,50 6,70 6,72 6 33 47 47 47 581 9,00 9,100 997 938 899 1174 1107 205 205 206 (6,50 6,72 6 33 51 480 657 590 9,100 9,150 106 946 896 1186 116 21 200 (6,75 6,890 6,43 521 480 657 590 9,100 9,150 106 946 896 1189 1199 120 20 207 (6,40 6,40 6,40 6,40 6,40 6,40 6,40 6,40	110 2.88 224 (254 850 8.900 8.52 5.39 5.05 858 6.89 8.250 0.350 0.028 1224 1 17 2.62 2.44 (8.900 8.900 5.05 5.75 5.45 5.4 6.96 6.29 8.350 0.352 9.75 9.40 1224 1 14. 6.25 2.99 17.00 5.90 17.00 5.9 5.5 5.7 5.45 5.4 6.96 6.7 5.7 5.4 5.4 6.9 6.7 5.7 5.4 5.7 5.4 5.7 5.4 5.7 5.4 5.7 5.4 5.7 5.4 5.7 5.4 5.7 5.4 5.7 5.4 5.7 5.4 5.7 5.4 5.7 5.4 5.7 5.4 5.7 5.4 5.7 5.4 5.7 5.4 5.7 5.7 5.7 5.7 5.7 5.7 5.7 5.7 5.7 5.7	159 272 263 7.050 7.100 660 575 539 729 657 9.450 9.500 1069 1,003 963 1,274 1 186 280 272 7.100 7.150 7.200 660 546 740 676 9.550 9.550 1069 1,003 963 1,274 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	189 106 292 7.250 7.300 638 611 \$73 773 696 9,650 9,700 1104 1035 995 108 312 299 7,300 7,300 7,300 678 670 982 784 707 9,700 9,750 1,114 1,044 1003 102 204 3,730 7,300 6,75 6,75 6,95 6,90 785 778 9,750 9,800 1,24 1052 1011 101 101 101 101 101 101 101 101 1	255 533 5302 7530 7530 855 656 676 828 751 5900 5950 1155 1043 1055 124 375 3304 7550 7550 685 656 655 899 762 9500 5000 1165 1090 1043 1055 124 385 346 6700 7550 675 675 675 675 675 675 675 675 675 675	Claiming FOUR exemptions (and not itemizing deductions)	0 0 1 4 600 4700 4700 4700 4700 4700 4700 470	16 29 4,800 4,800 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	66 53 5,000 5,050 104 102 102 205 188 6,056 6,100 272 264 256 391 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 67 71 5,156 5,200 126 123 123 229 209 6,226 229 289 288 279 419 0 81 8 72 5,200 5,200 130 131 137 137 246 225 6,300 6,300 130 137 137 246 225 6,300 6,300 130 137 137 246 225 6,300 6,300 131 132 6,300 6,	0 89 90 5.300 5.550 149 144 144 255 229 6.350 6.400 324 314 302 448 4 6 6 6 5.350 6.400 324 323 310 457 148 325 448 4 6 6 6 6.350 5.400 155 150 329 329 448 4 6 6 6 6.450 334 323 310 457 11 11 11 11 11 11 11 11 11 11 11 11 11	1 104 010 350 010 350 010 010 010 010 010 010 010 010 010 0
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Porm 2106. Employee Business F, or perses. Order Blank for Free Forms and Publications. Dublications listed below are described above W publications listed below are described above W publications listed below are described above W copies of each publication and address on the other blank on the dotted lines and address your envelope to the IRR Forms and Auditestions I DAD Schedule O Schedules ER 211 (1040) I DODOA Schedule F 221 (1040) Schedule A Schedule S Chicalon Schedule S Schedule S Chicalon Schedule S Schedule S Chicalon Schedule S S Schedule S S Schedule S S Schedule S S Schedule S S Schedule S S Schedule S S Schedule S S Schedule S S Schedule S S Schedule S S Schedule S S Schedule S S Schedule S S Schedule S S Schedule S S Schedule S S Schedule S S Schedule S S S Schedule S S S Schedule S S S S S S S S S S S S S S S S S S S	S for reporting far penses		3903	4136	4137	4562	4683	4684	4684 Instructions
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paying local sales taxes should use 90 percent of the is paid, add 6 percent to the table amount.

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Department of the Treasury Internal Revenue Service	▼ ▼ At	See instructions on pages 3 and 4. Attach to Form 1040.	ges 3 and 4.		†	Schoolin G. (Form 1045), 1974
Name(s) as shown on Form 1040				Your social	al security number	Computations on this page are not needed unles
Taxable Income and Adjustmen	ents					under \$10,000, or you used the optional tax tab
	Computation year	(b) 1st preceding base period year 1973	2d preceding base period year	(d) 3d preceding base period year 1971	4th preceding base period year	Computation of Standard Deduction for 1974 if Adjusted Gross In You Used the Optional Tax Tables Form 1040 (1974), Inne 15. (Immred to 31,000 if Form 1040 (1973), Inne 15.
1 Tatable income (see instruction 1) 2 forcine earlies outside of the United States or within 155 possissions and excluded under sections 911 and 931. 3 Texes community income and certain amounts received by owner employees subject to a penalty under section (25) (see instruction 3).		***************************************	- wann			1 Enter 15% / Form 1040/A (1932), line 12 / you are marred and form 1040/A (1972), line 17 / ling separately) 2 Enter \$1,300 (\$650 if married filing separately) 3 Sandard deduction. Enter line 1 or 2 windexer sgreater (If married filing separately choose either line 1 or 1 line 2 in line 2 both must use 18 in percentage standard deduction (line 1) or line 2 both must use 18 in 18
4 Accumulation distributions subject to section 668(a). (see Form 4910). 5 Adjusted taxable income or base périod income (Line 1 plus line 2, less lines 3 and 4). If less final zero, enter res lines 3		c				Computation of Standard Deduction for 1971 if You Used th
Computation of Averagable Incom	me		1			2 Enter \$1,050 (\$525 if you were married and filed separately)
Adjusted taxable income from line	5, column (a) .					3 Standard deduction. Enter line 1 or 2 whildhever is greater. (if you we choose either line 1 or line 2. Note: if your spouse used the percent both must use it).
30% of the sum of line 5, colum	s (b), (c), (d), and	1 (e)				Computation of Standard Deduction for 1970 if You Used the Op
Averagable income time biless line // Complete the remaining parts of this form only if line 8 is less, you do not qualify for income averaging. Do I Computation of Tax	noing parts of this do not qualify for	sss line // the remaining parts of this form only if line 8 is more than \$3,000. If less, you do not qualify for income averaging. Do not fill in rest of form.	3 is more than \$3,0 Do not fill in rest of	more than \$3,000. If \$3,000 or	G	1 Enter 10% of line 18, Form 1040 (1970), but not more than \$500 separately (If you were married and filed separately, complete only line 2 or line other filers complete any lines 4 through 14.)
9 Amount from line 7				6		If you used the low income allowance, enter the on Form 1040 (1970), line 11, but not more that
10 20% of line 8				10		3 If you used the percentage standard deduction, enter amount from to 4 Basic, allowance. Enter the sum of \$200 plus \$100 for each exemption
11 Total (add lines 9 and 10)	omodol non and	velended a set from	. apon	11		Computation of additional allowance: 5 Limitation
which was included in line 3				12		6 Enter \$100 for each evemption claimed on form 1040 (1970). Line 11
13 Total (add lines 11 and 12) .						7 Enter amount from Form: 1040 (1970), Inne 18
15 Tax on amount on line 11 .			15			8 Enter the sum of \$1,100 plus \$625 for each everption charmed on form 1040 (1970), line 11 9 Subtract line 8 from line 7. If less than
16 Tax on amount on line 9 17 Difference (line 15 less line 16) .	· · · · · · · · · · · · · · · · · · ·		17			zero, enter zero Enter one half
18 Multiply the annount on line 17	by 4					11 Add tines 6 and 10
19 Total (add lines 14 and 18) .				19		12 Additional allowance. Subtract line 11 from line 5. If less than zero, e
20 Tay on income subject to the penalty under section 72(m)(5) which was included in line 3	nalty under section	r section 72(m)(5) which was included in line 3	was included in lin	e 3 20		13 Low income attowance. Add lines 4 and 12

Computations on this page are not needed unless line 15, Form 1040, for 1974 is under \$10,000, or you used the optional tax tables for 1973, 1972, 1971 or 1970.	nless line 15, For tables for 1973,	m 1040, for 1 1972, 1971 or	974 is 1970.
Computation of Standard Deduction for 1974 if Adjusted Gross Income is Under \$10,000 and for 1973 and if You Used the Optional Tax Tables	iss Income is Under	\$10,000 and for	1973 and 1972
Form 1040 (1974), Ine 15 Climited to \$1,000 if Form 1040 (1973), Ine 15 you are marred and Form 1040 (1972), Ine 17 filing separately Form 1040 (1972), Ine 17 filing separately	1974	1973	2161
Enter \$1,300 (\$650 if married filing separately) 3 Sandard edicution. First Into 1 or 2 whichever is greater (if married filing separately choose either line 1 or line 2. Note: If your solves uses the percentage standard deduction (line 1) both must use 4.)			
Computation of Standard Deduction for 1971 if You Used	d the Optional Tax	Tables	
1 Enter 13% of line 18, Form 1040 (1971) (limited to \$750 if you were married and filed Separately)	ere married and filed sel	parately)	
2 Enter \$1,050 (\$525 if you were married and filed separately)			
3 Standard deduction. Enter line 1 or 2 whichever is greater. (if 5 choose either line 1 or line 2. Note: if your spouse used the people must use it).	greater, (if you were married and filed separatused the percentage standard deduction (line	and filed separately dideduction (fine 1)	
Computation of Standard Deduction for 1970 if You Used the Optional Tax Tables	e Optional Tax Table	ç	
1 Enter 10% of line 18, Form 1040 (1970), but not more than \$500 if you were married and fuse separately (if you were married and filed separately, complete only line 2 or line 3, whichever is applicable other filers complete only lines 4 through 14.)	\$500 if you were man or line 3, whichever is	applicable All	
2 It you used the low income allowance, enter the sum of \$100 plus \$100 for eac on Form 1040 (1970), line 11, but not more than \$500 1970 standard deduction		exemption claimed	
3 If you used the percentage standard deduction, enter amount from line $1\ 1970$	om line 1 1970 standard	rd deduction .	
4 Basic allowance Enter the sum of \$200 plus \$100 for each exemption claimed on form 1040 (1970) line 1) but not more than \$1,000.	nption claimed on Form	1040 (1970),	
Computation 5 acontonal anomalities 5 Limitation 5 - 5 Limitation 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5		\$900 no	
6 Enter \$100 for each exemption claimed on Form 1040 (1970).			
7 Enter amount from Form: 1040 (1970), line 18			
8 Enter the sum of \$1,100 plus \$625 for each exemption claimed on form 1040 (1970), line 11			
9 Subtract line 8 from line 7 If less than zero, enter zero			
10 Enter one half of amount on line 9		-	
11 Add lines 6 and 10			
12 Additional allowance. Subtract line 11 from line 5. If less than zero, enter zero	ero, enter zero		1
13 Low income allowance. Add lines 4 and 12			
to the state of th	rote or so you		

sources in the total you enter on line 3 (attach statement showing itemization)

Instruction 3 Include income attributable to the following

resident of a community property state, and file a separate return for 1974, you must include on line 3 the excess

(a) Excess Community Income If you

of the community earned income reportable by you over the amount of such income attributable to your services.

You need make no adjustment when the community earned income attributable to your services exceeds 50 percent of

the aggregate community earned income. The following example illustrates this —

Attributable to Service of H W Total

General Instructions

attached to your Form 1040 to choose the benefits of income averaging. Only individuals who are citizens or residents of the United States throughout 1974 are eligible for averag The income averaging method of computing tax may be to your advantage if your income has increased substantially this year Under this method your 1974 income which exceeds 30 percent of the sum of ing Corporations, estates and trusts do not qualify

A. WHO MAY FILE.—Generally, you may choose the provisions of income averaging for 1974. by lining Schedule G
with your Form 10Ad 0 you meet the requirements of 1,1
cuttership or residence, and (2) support On a joint return your four prior vears (1970–1973) income is taxed by averaging that excess over the tive year period (1970–1974). Basically, the taxable in come for each year is the figure used. However, since accumulation distributions subject to section 668(a) and certain other items of income described in specific instruction. If are not subject to averaging, adjustiments to the tavable income, as it appears on form 1040 for each year. ari necessary

have been a citizen or resident of the United States throughout 1974. If you were a nonresident alien at any time during the five taxable year period ending with 1974 you are not (1) Citizenship or residence requirement.--You must both spouses must meet these requirements

1970 through 1973. In a year in which you were married it is only necessary that you, together with your spouse, provided at least 50 percent of the support of both of you. For (2) Support requirement,---You must have furnished at least 50 percent of your own support for each of the years definition of support, see page 5, form 1040 Instructions eligibie

Exceptions. The support requirement is waived if-

(1) You were age 25 or more before the end of 1974 and were not a full-time student during at least any Your of your taxable years beginning after you reached age 21. Thus, generally, if you are age 25 or over and have been out of school for 4 years since age 21, you are eligible for averaging. You are considered a student for a taxable year if during 5 calendar months of that year you were a full time student at an educational institution or were pursuing a full-time course of institutional on-farm training under the su-pervision of an accredited agent of an educational in-stitution or of a State or its political subdivision

(2) More than 50 percent of your 1974 taxable income (line 1, column (a)) is attributable to work you performed in substantial part during two or more of the four taxable years preceding 1974, or

than 25 percent of the aggregate adjusted gross income (Form 1040, line 15) is attributable to you (3) You file a joint return for 1974 and not more

PROVISIONS INAPPLICABLE.—If you file Schedule G you may not (1) Exclude from income any part of your earned income from sources without the United States (see section 911 and Form 2555) or any income from sources within possessions of the United States (see sections 931–934 and Form

(2) Use tax tables 1-12 in the Form 1040 instructions. You may, however, use the standard deduction.

(3) Take advantage of the alternative tax on capital gain under section 1201(b). (4) Take advantage of the maximum tax rate on earned

C. BASE PERIOD INCOME RULES.—Your base period income for each of your base period years (1970–1973) must be determined in a manner consistent with your return for 1974. It you file a separate return for 1974, you must determine your separate base period income for each of your base period years

If you and your spouse file a joint return for 1974, you must determine the sum of your separate base period incomes for each base period year If, however, you and your spouse file a joint return for 1974 and were married and itled joint returns with each other for any base period year, your base period income for each such year is to be figured on the basis of your aggregate taxable income for flast year. If you file a return for 1974 as a surwwing widow(er) (under section 2(a)), your base period income for each of the base period years (1970–1973) is the sim of your base period income and that of your deceased spouse for each such year. If you and your spouse were married in 1974 and make a joint return for 1974, and mether of you were married from 1970 through 1973, your base period income for each of those years is the sum of your eponate bread end in those years is the sum of your eponate by the sum of those years and that of your spouse's for each marke base period income and that of your spouse's for each such year

were married for 1974 and made a joint return with your spouse, but had a different spouse for 1974 than for a base period year, two computations are necessary. In such case, your separate base period income for the year in question is the larger of the following amounts. In some cases the computation of your separate base period income for a base period year may require as many as three computations. The facts in each case determine how many computations are necessary. For instance, if you

 The amount of your adjusted separate income and deductions for the base period year, or (2) One-half the total amount of base period income resulting from adding your adjusted separate income and deductions to the adjusted separate income and deduc tions of your spouse for that base period year

However, if you and your spouse file separate returns for 1974, a third computation is necessary. Your sep arate base period income will be the largest of the amounts determined under (1) and (2) above and

(3) One-half the total amount of the base period income resulting from adding your adjusted separate income and deductions to your spouse's 1974 adjusted separate income and deductions for that base period year.

base period year is the excess of your gross income for that year over your allowable deductions. Your separate deductions for any base period year for which you made a separate return are the deductions allowable on that return. If you made a joint return for a base period year, your separate deductions are (1) in the case of deductions allowable in computing your adjusted gross income, the sum of such deductions attributable to your gross income, and (2) in the case of deductions allowable in computing taxable income (exemptions and itemized deductions), the amount resulting on the joint return by a fraction whose numerator is your gate adjusted gross income on the joint return. However, if 85 percent or more of the aggregate adjusted gross income of you and your spouse is attributable to either spouse, all of the deductions allowable in computing taxable income are The amount of your separate income and deductions for a from multiplying the amount of such deductions allowable adjusted gross income and whose denominator is the aggre-

allowable to the spouse to whom such income is attributable. See specific instruction 1 on adjusted gross income

community property laws are applicable, you must take into account all of the earned income you earned, without regard In computing your separate base period income when munity earned income under the community property laws, to the community property laws, or your share of the com

for any of the base period years, attach a statement showing If you must determine your separate base period income whichever is greater

the computation and the names under which the returns H and W are calendar year taxpayers who were married eraging for the taxable year 1974 for which they made a joint return. W. however, was married to and made a joint return with A for the taxable year 1970. H was unmarried for 1970. H and W compute their base period income for were filed. An example illustrating such computation follows: and otherwise eligible to choose the benefits of income av 1970 in the following manner

	A & W (Joint Return)	⋖	*	I
Salary	\$16,000	\$11,500	\$4,500	\$3,000
Dividends	2,000	200	1,500	1,000
Adjusted Gross Income	\$18,000	\$12,000	\$6,000	\$4,000
Total of itemized deductions and personal exemptions	3,600	2,400	1,200(1)	1,600
Taxable Income (Separate Income and Deductions)	\$14,400	\$9,600	\$4,800	\$2,400
(1) 6000 (W's separate adjusted gross				
income) (Tot	(Total of itemized deductions and personal	and personal	1200	

Taxable Income (Separate Income and Deductions)	\$14,400	\$9,600	\$4,800	\$2,400
(1) 6000 (W's separate adjusted gross income) income income groups 3600 exeminant returns from initial returns	(Total of itemized deductions and personal exemptions on A $\&$ W's joint return)	and personal eturn)	1200	
Method No. 1 — W's separate income and deductions Method No. 2 — W sad A's taxable income from joint return, \$14,400, 50 percent	urn, \$14 400, 50 perc	ent		\$4,800
W's separate base period income is \$7,200, the larger of the two methods. H and W's base period income (since there are no adjustments) to 1970 is \$9.600 (H is separate base period income of \$2.400 (unmarried in 1970) plus W's separate base period income of \$7.200).	the two methods. H and irrod income of \$2,400 (c	l W's base period inmarried in 197	d income (sind 0) pfus W's se	ce there are parate base

SPECIFIC INSTRUCTIONS

The following instructions are numbered to correspond with the line numbers on page 1, Schedule G

Taxable Income and Adjustments

Instruction 1 Except as noted below, enter on line 1 the amount (never less than zero) from-

- (a) Form 1040 (1974 and 1973)—inne 48 (b) Form 1040A (1973)—inne 16 (c) Form 1040 (1973)—inne 55 (d) Form 1040A (1972)—inne 18 (e) Form 1040A (1972)—inne 18

your tax, you may arrive at the amount to be entered on line.

1. by subtracting from your adjusted gross income, the standard deduction and the number of exemptions multiplied by \$750 for 1974, 1973, and 1972, \$675 for 1971. For any year for which you use the tax tables to compute and \$625 for 1970

Your adjusted gross income is: (a) Form 1040 (1974 and 1973)—line 15 (b) Form 1040A (1973)—line 12

Community Earned Income \$40,000 \$20,000 \$60,000 (1) H fitting a separate return has no adjustment since the amount of earned income attributable to his services (\$40,000) exceeds 50 percent of the aggregate com-

- - (c) Form 1040 (1972)—line 17
 - Form 1040A (1972)—line 14 (P)

See page 2 for computation schedules you can use to figure the standard deduction if line 15, Form 1040 for 1974 is under \$10,000 or if you used the optional tax tables (e) Form 1040 (1970-71)—line 18

(2) W filing a separate return must include \$10,000 in the total for line 3, which is the excess of the community earned income reportable by her (\$30,000) over the amount of community earned income attributable to her

munity earned income (\$30,000)

Note: 14 you were not married to and did not the a point return with the same spouve for every year after 1969 or were not single to all those years, it will be necessary to determine the amount to be entered in columns (b), (c), (d), and (e) in accordance with General institution C.

ployee. The amount of income resulting from a premature or excessive distribution from a qualified employees' pen sion plan or trust to you when you are (or were) also an owner of the business. The amount of such income is the

amount subject to a penalty under section 72(m)(5)

(b) Certain amounts received by you as an owner-em

services (\$20,000).

the net amount of income previously excluded from income because it was earned income derived from sources without the United States or from income within its possessions (sections 911 and 931–934). For 1974 you may not exclude such amounts from gross income and they will therefore be each base period year Instruction 2 Enter on line 2 for reflected in taxable income

FFICE 1974-O-548-167

To figure your tax use tax rate schedule X, Y, or Z in the instruction booklet for Form 1040

Computation of Tax

GOVERNMENT PRINTIP

you should file Form 2210 because line 22 is more than 20% of line 19. See in-structions for Penalty for Not Paying Enough Tax During the Year on page 6.

you are straitoad employee or employee representative and claim credit for excess hospital insurance benefits taxes paid



Instructions

For Preparing

Short Form 1040A

Highlights

- Call us toll free for answers to your Federal tax questions. See page 7 for telephone numbers. To help us provide courteous responses and accurate information, IRS supervisors occasionally monitor telephone calls. No record is made of the taxpayer's name, address or social security number except where, at the taxpayer's request, a follow-up telephone call must be made. •
 - If your income from either dividends or interest exceeds \$400 you must file on Form 1040. See page 2
- Please be sure your social security number is correctly shown. If married, also be sure to see that your spouse's number is correct. •

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Commissioner From The

needed to Form 1040A. Please carefully to decide whether Form cide it is to your advantage to use Form 1040, you can get Form 1040 and its instructions from any Internal Revenue Service office and many banks and post offices. This instruction pamphlet con-1040A is right for you. If you deread the instructions on page tains the information complete

again to the Presidential Election Campaign Fund Check-Off. Without increasing your tax or decreasing your refund, you have the right to earmark \$1 (on a joint return \$1 each for husband and wife) of your campaign expenses of the 1976 taxes for a general fund to meet Presidential Election, This check off is on line 8 of the Form 1040A cal ం

9 11 11

These instructions have been provided to help you prepare your please call us at the number listed nearest Internal Revenue office. If you should decide to have someone else help you, be sure to select a qualified person. you need help, for your area on page 7 or visit your own return. If

. 4 E

It may be to your advantage to use Form 1040, if your Itemized Deductions are substan-tial, or if you are eligible for the Retirement Income Gredit.

PORTANT

You can help yourself and us if you check your return to make sure that it is correct and then file in early. Thanks for your cooperation. Porald C. Alexandra Commissioner of Internet Revenue

uniess you can show reasonable cause for the delay. And your gross income is et feast: Single or are a widow or widower, and ere under 65.
 Single or are a widow or widower, and are 65 or older. File a Return if you are:

e credit from a regulated investment company

you choose the benefits of income aver-aging

Texes not paid when due.—The penalty for failure to pay taxes when due is 1,5 of a parcent of the unpaid amount for each month to part of a month it remains unpaid—up to 25 percent of the unpaid emount. The penalty applies to any portion of additional tax shown on a return. It also applies to any portion of additional tax shown on a pull. It is not paid within 10 days from the date of the bill. This penalty is in addition payments. . \$2,050

Single, can be claimed as a dependent on your parent's return, and have taxable divi-dends, interest, or other un-earned income

Married filing jointly, living together at end of 1974 (or at date of death of spouse), both are under 65.

(1) you can be cleimed as a dependent on your parent's return AND (2) you ned dividend or interest income AND (3) your dividend and interest income was \$750 or more. OR (3b) your total income (emount that would otherwise be shown on line 12, \$1out Form 1040A) is more than \$8,666 (\$4,333 if married and filing separetely).

Severe penalties are provided for willful failure to pay taxes, willful failure to file a return, and for filing e false or fraudulent

Use the envelope furnished you or the appropriate address shown on page 6. Where to file

3,550

Married filing jointly, living together at end of 1974 (or at date of death of spouse), one is 65 or older

• your spouse files a sense protectly feet and affecting and still file form 1040A because you are "not married for tax purposes," If all three of the following statements are true: (1) you did not live, with your spouse at any time during 1974, (2) you furnished more than half the cost of keeping up your home for 1974. AND (3) your child or stepchial loved in your home for not than that the cost of keeping up your home for 1974. AND (3) you can that this say dependent

You may use Short Form 1040A if all your income in 1974 was from wages, salance, tips, other employee compensation, and thore than \$400 in dividends or \$400 in interest and you do not itemize Short Form 1040A Who May Use

> 4,300 750

Married filing jointly, living together at end of 1974 (or at date of death of spouse), both are 65 or older.

you are a nonresident alien (use Form 1040NR unless you are "not married for tax purposes" as described above)

you received capital gain dividends or nontaxable distributions (return of capital)

you claim a deduction for business ex-penses as an outside salesman or for travel for your job

you were married to a nonresident alien at the end of 1974

Who May NOT Use Short Form 1040A

our deductions

of Short File Form 1040 instead Form 1040A if:

If income tax was withheld even though you are not required to file a return, you should file to get a refund.

Self-employed and your net earnings from self-employment were at least \$400.

 A person with Income from sources within U.S. posses-Married filing separate re turn or married, but not liv ing together at end of 1974.

you received more than \$400 in dividends or \$400 in interest

citizens

These rules are for all U.S. citizens I resident allens, including those under

you claim a moving expense deduction because you changed jobs or were trans-ferred

you cleim a sick pay exclusion

- you had income other than wages, salaries, tips, other employee compensa-tion, dividends or interest

File as soon as you can after January 1. but not later than April 15, 1975.

When to file and resident alle 21 years of age.

Penalties and Interest

- you received \$20 or more in tips in any one month, and you did not fully report these tips to your employer
- your Form W-2 shows uncollected employee tax (social security tax) on tips
 you claim
- a foreign tax credit a credit for Federal tax on special fuels—nonhighway gasoline and Iu-bricating oil, or retirement income credit n investment credit

Avoid penalties and interest by filing lamped paying tax when due. The law provides a penalty of from 5 percent to 25 percent of the tax for lat elling unless you can show reasonable cause for the delay. If you file a return late, send a full explanation with the return, Penalties are also provided for late payment of tax

If you have any questions about business expenses, sick pay, moving expenses, or the like, please get Form 1040 and its instructions, and any of our explana tory publications you need. You can get Form 1040 and its instructions, other forms and publications at all Internal Revenue others.

 you had, at any time during the taxable awar, an interest in or stgradure or other authority over a bah, securities, or other financial account in a foreign country (ex-cept in a U.S. mittary bahwai stackity, on erated by a U.S. financial institution) you are required to file Form 2555, Exemption of Income Earned Abroad

Note: If you are married and filing sep-arately, divide the dollar amounts in half, and be sure to use only the total of your own deductions. over \$13,333 and itemized deductions total more than \$2,000. Before you file, take a few minutes to read these instructions. Short Form 1040A may not be right for you... 4. Your personal casualty or theft losses, but you must first reduce each loss by insurance and other reimbursements paid you, and then you can claim only that part of the net loss that is more than \$100.

Retirement Income Credit

5. The money you paid someone (so you could work) to take care of your dependent under 15 years oid or to take care of your spouse or other dependent who could not

Here is a general test to help.

Examples of itemized deductions are.

1. What you paid for medical insurance and for medical and dental care. Local, State, and real estate taxes, Allmony, and interest on loans and mortgages.

(What You Can Claim)

Itemized Deductions

take care of himself.

Will your tax be lower if you

list (itemize) deductions?

You may be able to clarm this credit on Form 1040 and reduce your tax by as much as \$222 (it single), or by as much as \$457 (if married, tiling joint return) if you meet all of the following tests.

You are age 65 or over (or under age 65 and retired under a public retirement system).

You should itemize on Form 1040 if your noome on line 12 of Short Form 1040A is: less than \$8,667 and your itemized deductions total more than \$1,300 between \$8.667 and \$13,333 and your itemized deductions total more than 15% of line 12.

You received income from interest. dividends, pensions, annuities, or certain

3. You earned more than \$600 a year for any 10 years before 1974. (If your spouse died, you can use his earnings to meet this test.)

2

3. Employee business expenses such as union dues, safety helmets, tools

2. What you gave to churches, charities, Boy Scouts, Red Cross, Cancer Society, and

similar organizations.

(Continued from

Short Form 1040A⊑ \$ how Here's

1

(Circled numbers on form are keyed to circled numbers in explanations below.)

address and Name

Use the label on the cover of the tax forms package male of the Correct anything wrong on it. If you did not receive forms with a laber, print your name and addresses forms for your partitional to have one.

(2) County of residence

See detailed county of residence instruction on page 5.

Social security number ල

if your social security number on the mailing label is wrong, or if you are not using a label, give your cor rect number in the space provided

If you are married, please give numbers of both you and your spouse whether you file jointly or separately.

If you do not have a school security number, the Form SS-5 with your local Social Security Administration office and enough to receive your social security and before the dead not receive and many your markin. If you have not received a number by the time you must lie your mark if you pust fire your entitle with your mast lie your mark in the pired for" in the number space.

Also be sure to show occupation(s) in space(s) in the upper right corner, just below the social security blocks.

Lines 1 through 5 4 Filing status—

Check only one box, to show how you want to file. Your tax rate will depend on it, see "Your Filing Status," page 5, before you decide

(5) Your exemptions and

See instructions for Your Exemp-tions, on page 5, and Children And Other Dependents, on page 6, to find out whom you can dain. Enter the total number of exemptions for each line in the spaces at the far right Add them and show total on line? dependents—Lines 6a, b, c, d, and 7

Campaign Fund—Line 8 Presidential Election 6

You may designate \$1 of your tax, to the fund by checking the "yes" box on line 3. On a joint return, the election to designate or not designate aranpie: (a) Both may elect to designate \$1 each for a total of \$2. (b) one may elect to designate. (c) One may elect to designate. (c) One may elect to designate. (c) One may elect to designate \$1 and the Other Chross and to a total of the other chross and to a total of the other chross and to a total or west. (c) one may elect to designate \$1 and the other chross and to a total or other or ceduce your return. By thecking you will multiports Congress to appropriate money for the fund.

ANYONE STS 10 1776 Exemptions Regular/65 or over/8ind cover 6 Sourcest September 1 Se Spores - HOUSEWIFE (4) ANYONE TOUR individual income Tax Return Θ BROWN 20715 1. (1) Single
2. A harmed hing point return (eren if exh pre had recent)
3. A harmed hing populately. If sport is eas died, pre sport?
4. A point scarling ramber in designificial pates before the enter full name
4. Unmarried Head of Household (for subscience in her 5) HOMETOWN, MARYLAND e.s And the second s Short Form 1040A filing Status (check only one)

N

(2)

Note: If you check a "Yes", box, you may not change that designation after a return is fired However, if you check a "Yes" but after you fine your return you wish to designate 81, you may clange your designate 81, you may clange your designation to "Yes" by fining an amended refurm on or before Operating 31, 39.5°. You may use Form Iddox, Amendee U.S. Hollwaldas Income Tax Return

other employee compensa-Wages, salaries, tips, and tion-Line 9 ·

Give the total of all the wages shown on your Forms W-2. If all your tips are not shown on your Forms W-2, add these amounts in. too. For a joint return, combine the total for you and your spouse.

If you lose a Form W-2, ask your employed for a new one. If you unemployed does not give you a Form W-2 by January 31, or if the one you have is not correct, contact, your employer as soon as possible that your employer as soon as possible only he can issue your W-2 or correct, it if unable to secure Form W-2 from him, contact an internal Revenue Service office.

Dividends—Line 10 **∞**

The first \$100 you receive from qualitying domestic comporations; not taxed if
you and your spouse each had outled to
each and qualitying domestic corporations,
each can exclude the first \$100. If
one receives less than \$100 in dividends,
the other cannot exclude more than \$100.

Taxable dividends from the following corporations do not qualify for the dividends exclusion:

(a) Foreign corporations, including your share from a controlled foreign corpora-

(b) So-called exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.

(d) Real estate investment trusts. etc.) Corporations receiving 80% or more of their income from U.S. possessions and 50% or more of their income (c) Regulated investment companies, unliess they have fold you how much of such dividends qualify for the exclusion (d) Real estate investment trusts.

from the active conduct of a business therein.

(f) Electing small business corporations to the extent such amounts are distributions out of current earnings and profits. Show the amount of your dividends on 10a. Fill in your exclusion on 10b, then sub-tract it and show the difference on 10c.

Note: Earnings from savings and loan or building and loan associations are often called dividends, but they are really interest and should be shown on line 11.

9 Interest income—Line 11

Show all the interest you received or that was credited to your account by banks, savings and loan associations, credit unions, and others. Include interest on fax refunds.

(ii) Total income—Line 12
Add the amounts on lines 9, 10c, and
11. This is your "Adjusted Gross Income."

(II) Instructions Between Lines 12 and 13

These instructions will help you to figure your tax in the fastest manner possible.

tax—Lines Figuring your t through 17 through

Skip lines 13 through 17, 19, and 21 through 15. Be sure that lines 18, 20b, and care filled in. Sign your return and affach the forms need. See nastructions that follow for filling in the 18 and 20a, b, c, and for completing your return. if you want IRS to figure your tax

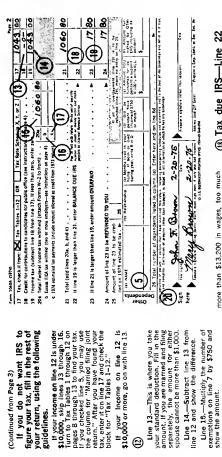
If you are filting a joint return and both you are your sources have income, show has mome of each separately in the space to the left of the entry space for line 12.

File on or belose April 15, 1975. We will them figure your tax and send you a refund check if you paid foo much or bill you if you did not pay enough.

If you had more than one employer in 1974 and together they paid you

3

4



more than \$13,200 in wages, too much social security (fict) tax may have been taken out of your wages. If too much was withheld, you can take credit for ta ganst your income tax. Follow the steps below to figure you credit. If you are filing a joint return, you have to figure this separately for you and your spouse.

Step 1. Add all social security (FICA) it wages as stown on all your wages as stown on all your wages as stown on all chung W.2 for 1934.

Caution. Do not include more that the total here.

(See ond that follows; finer \$1.772.20 for any employer.

(See ond that follows; finer \$1.772.20 for any employer. Line 16—Subtract line 15 from line 14 and show the difference. This is your taxable income. Turn to Tax Rate Schedules X, v. C so noge 14. Find the schedule that fits the "Fin" ing Status" you cheeded (lines 1–5), and figure your tax, After you have figured your tax, enter it on line 17 and check the block for "Tax Rate Schedule X, Y, or Z."

 Credit for contributions to candidates for public

office-Line 18

Note: If any employer took out more than \$772.20 for social security tax, ask him to refund the excess amount owed you. You cannot take credit for it on your return. Estimated Tax Payments—

Add up the money vug gase to help pay compagn expanses for persons running for bublic office. All in MALF the amount you gave, but not more than the smaller of these amounts (1) \$12.50 (\$25.50 on a joint return.) or (2) your tax shown on line 17. IRS Publication 586, "Voluntary Tax Methods to Help finance Political Campagns," epidemistic circum stances under which a dearest one or credit for a contribution is more advantageous.

Fill in on this line any payments you made on your estimated Federal income tax for 1974. Line 20c

(i) Your income tax—Line

19

If you and your spousa filed a joint declaration of estimated by Yor 1974 but decide to file separate income tax returns for 1974, ether of you can claim all the estimated tax paid. Or, you can each claim part in whatever amount you agree to Be sure to show both of your social security numbers on both returns.

If you filled in an amount on line B. subtract it from the amount on line 17 and show the difference. Otherwise, show the same amount on line 19 that is on line 17.

Income tax withheld-

(2)

Line 20a

If you and your spouse finel searate estimated by decadations for 1374. But decade to file a joint income searate 1374, enter on his line the restrict of the amounts part on your decade declarations. Be suffer to the off your social security numbers on your joint return.

Follow the above instructions your spouse died.

Fill in the amount shown on your form W-2. If you have more than one Form W-2, add the amounts turn, add together. If you are filing a joint return, add together the amounts for you and your spouse.

General Information

Death of Taxpayer

withheld—Line 20b **Excess FICA tax**

If a person died in 1974, or in 1975 be-fore filing a return for 1974, the surving spouse or executor or administrator of the estate must file a return for the decessed.

22 ® Tax due IRS—Line

If line 19 is more than line 21, show the diffarence on line 22. This is the tax you still owe. How to Pay

You may pay by check or money order made payable to Internal Revenue Service. Please write your social security number on your check or money order and attach it to your return. If line 22 is under \$1, you do not have to pay.

① A refund due you—Line 23

If line 21 is more than line 19, show the difference on line 23. This is the refund we owe you.

Refund of Tax

if line 23 is under \$1, we will not seady you a returnd unless you ask for it when you file your return.
If you move before you get your re-fund, he sure to file a change of address with the post office serving your old address so your check can be forwarded to you.

@ Completing your return

Sign and date your return,—Both yand your spouse must sign a joint

If someone else made out your return for pay, he must also sign and show his address and identifying numbar.

The executor or administrator can file a ging return with the surviving spouse. If an executor or administrator has not been appointed, the survivor can still file a joint return. The income of both must be included on it. Attach your Forms W-2 and any statements or other forms, include payment if you owe tax.

If you are filing such a joint return, write in the signature area that you are filing as

a surviving spouse. Show the date of death in the name and address space. If a refund is due, attach Form 1310 to your return.

County of Residence

Print or type the full mame do not abbreviate) of the County ("Parish" in Louisians, long anized "brough" in Alaska) in which you live unless you we in one of the critical sisted below, or in the cyteristical polynimia, or in Alaska but not in an or

If you live in one of the following cit-enters an anne, followed by the word "Cit Garson City, Maryland Carson City, Maryland Columbus, Georgia St. Louis City, Missouri Certain cites in Virginia

Alexandria	Franklin	Petersb
Bedford	Fredericksburg	Portsmo
Bristol	Caiar	Redford
Buena Viste	Напртол	Richmo
Charlotherolle	Marrisonburg	Roanok
Chesapeaks	Hopewall	Selen
Clifton Forge	Lealngton	South
Cotonist Heights	Lynchburg	Staunto
Covington	Martinsville	Suffelk
Danvilla	Nansamond	Virginia
Emporie	Newport News	Waynes
Fairtex	Nortolk	Wattigm
Falls Church	Norton	Winche

If you live in Washington, D.C., enter "D.C." If you live in Alaska not within one of the organized boroughs, enter the letter "U."

Note: If your principal residence is in a State other than the one shown in the mailing address, also show in the County of Residence block the State in which you reside.

Rounding Off to Whole Dollars

You may round off cents to the nearest whole dallar on your return. You can drop amounts under 50 cents—increase amounts from 50 to 99 cents to next dollar. Example: \$1.38 becomes \$1 and \$2.69 becomes \$5.

Do You Want More or Less Income Tax Withheld in 1975?

If your payment due IRS on line 22, or the refund IRS owes you on line 23, is large, see your payroll office about chang; ing the amount of tax to be withheld from your wages.

Your Filing Status (lines 1 through 5)

Read the following instructions carefully not not fill the fill sour situation for 1974. Then check the box for your status on lines. I through 5 on your return. Your tax rate depends on the box you check.

Single (see paragraphs 4 and 5)

This filing status applies if on December 31, 1974, you were one of the following.

(e) not married

(e) not married (b) separated from your spouse by either divorce or separate maintenance de cree

(c) a widow or widower (hut see para graph 2, particularly 2(b), if your spouse died in 1974 and you had not remarried). Also see paragraph 5.

(d) (1) married and do not intend to the a joint return, (2) had not lived with your spouse at any time during, 1974, (3) paid more than half the cost of keeping up your home for 1974, and (4) your child or stepchid lived in your home for its your home for 1974, and (4) your child or stepchid lived in your home for more than 6 months of 1974 and can be claimed by you as a dependent.

If paragraph 1(d) or 4(b) fits you, then you can lorget the rules for marined people filing separate returns. This means that is you do you should be returned orderions, you do NOT have for You can use the standard ROT have for. You can use the standard security of the return is secured or the NOT have for you will be returned to see fiyou can least security of the returned Head of Brown subsidial" (see fiyou shore fax rate. 4(b)) which may be you allowed na rate.

Married filing jointly (even if only Married filing one had income)

Filing a joint return often means tax samings for a couple because joint return return must shower than other rates. A joint return must show all income of both you and your spouse, but can be filled even though only one had income, You may file a joint return even though your spouse lived in a different household.

'n, This filing status applies if on December 31, 1974, you were either of the following.

(b) a widow or widower, your spouse deal in 1997, and you had not remarried. For your return you may be considered married for all of the year, and you may hile a joint return. (if you want to file a separate return, see paragraph 3.) (a) married, even if you were not mar-ried for the whole year.

Note: If you are in douth about whether to the joint or separate returns discussed below), figure your fax both ways before decoing.
If you want us to figure your tax for you, we will do it the way that gives you the smaller tax.

3. Married filing separately

Some married taxpayers file separate euturn beculese early wants to be responsible for only his own tax or received his own tax or received his own tax or the separate returns because their total tax may be less than when they life a joint return.

If you cannot meet the requirements in paragraph 1(4) or paragraph 4(b) and you're both filing separate returns or your spouse is not filing, check box on line 3.

You and your pouse must figure your tax the same way iff you itemze you deductions, your spouse must tlemze (in that case file Form 1040 misseld of Short Form 1040A iff you take the percentage standard deduction, your spouse campot insee the low income allowance (this is \$650 for a separate return).

4. Unmarried Head of Household

There are special rates for those who can meet the tests for unmarried head of household. You may choose this filling status ONLV if on December 31, 1974; test (a) or (b) applies (a) You were unmarried or legally separated, and met test (1) or (2).

(1) You paid more than half the cost of keeping up a home which is the main home of your lather or mother who you can claim as a dependent. (They did not have to live with you.)

(2) You paid more than half the cost of keeping up the home in which you lived and which got become and which except for temporary absences for vacation, school, etc.) was also lived in all year by one of the follow:

your unmarred chid, grandchid, noster chid, or stepchid. (They did not lave to be your depend ent.) Neter if you are claming the fining status of "Unmarred Head of Household" because of an unmarred chid, grandchid,

foster child or stepchild who is not your dependent, enter that person's name in the space provided on line 4.

under "Children and Other De-pendents (lines Ge and Gel)" on nage G. Ivst you can cleam as a dependent provided he is not your dependent under a multiple sup-port agreement (this is where two or move taxabaers supported the dependent and no more gave more than helf the support). other person listed in S(a) it "Children and Other Delents (lines 6c and 6d)" on •

(b) You (1) were married (c) not intend to file a point return). (2) had not living 1974. (3) paid more than say time during 1974. (3) paid more than sall the cost of keeping up your home for 1974, and (3) your dependent on hind or stayled lived in your home during all of 1974.

This filing status applies if your spouse died in 1972 or 1973 and on December 31, 1974, you met all these tests: Widow(er) with dependent child

• •

Children and Other Dependents

(lines 6c and 6d)

had not remarred
 had living with you a child or stepchild
 you could claim as your dependent
 paid over half the cost of keeping up
 the home for this child for the entire
 year

could have filed a joint return with your spouse for the year he died.

If your spouse died in 1974 and you had not remarried, see paragraph 2(b).

(lines 6a and 6b) Exemptions Your

Note: You are allowed \$750 for each ex-emption for 1974, you him your tax in one of the Tax Tables 1—12, pages 8 through 13, the ford a mount for all your exemptions is already figured in for you. If you use the Tax Res Schedules X, Y, or Z, on page 14, and figure your fax yourself, full in the total amount for your resuptions on line 15.

For yourself

You can always take one esemption for yourself, even if you were the dependent of someone else. You can take two exemptions if you were bind or 65 or older. You can take two events of you were both blink and 65 or loder. Chock all the boses on line 65 or the exemptions you can take

You can take the extra exemptions for age 65 or over and blindness for only your self and your spouse. You cannot take them for dependents.

Age and blindness are decided as of De-cember 31, units your 65th birthday was on January 1, 1975 if if was, you can take the extra exemption for age for 1974.

Proof of Blindness.—If compilety blind attach a statement to this effect, in cases of partial blindness, submit with your re-turn each year astatement from an eye physician or registered optometrist that you or your spouse; (a) cannot see over 20/200 with gasses or (b) the field of view does not exceed 20 degrees. If, however, you do the standards in (a) and (b), you may instead submit a certified approach to can your propose of the standards on this effect from a skilled examining eye prays, can you need to take this sopion only once to your return, subsequenting to this opinion.

citizen na floregia coultry;

(5) Relationship—le) Was related to you (or your spouse if you are filing jointly) in one of the slowing ways:

Child Respected Septemble Reporter Report daughter, lived in y 9

S

stepson, stepdour home as a

Vou can take an axemption for your your you can take an axemption with the same and the same at this area of your course if you are filling a separate return my use and the same at the same at the same at the experience and work of the same are like your spought are separate exemptions are like your the same are like your spought are same prior the your spought are same prior the your the for both blundress and 50 or older. The for both blundress and 50 or older, the for both blundress and 50 or older, and the both blundress and 50 or older. The for the both blundress and 50 or older, and the for your spouge on the 50 or older, and the for your spouge on the 50 or older, and the for your spouge on the 50 or older, and the for your spouge on the 50 or older, and the spought force that is not final (interlocutory decree) you may still take an exemption for your spouge if you tile a joint forth of your spouge of ded during 1924, check if your spouge ded during 1924, check his your spouge ded during 1924, check his your spouge ded during 1924, check his your spouge ded during the spought of Taxapayer on page anstruction for Death of Taxapayer on page 4.

adjusted and pleasment agency for legal and adjusted and and adjusted and adjusted and adjusted and adjusted and adjusted and and adjusted and adjusted and adjusted and adjusted and and educational institution 7 of 1974. (The course had to be given by an educational institution and and expensive and adjusted and and expensive and adjusted and expensive and adjusted and expensive and adjusted and expensive and adjusted and expensive and adjusted and expensive and adjusted and and and adjusted and adjusted and adjusted and adjusted and adjusted and adjusted and adjusted and adjusted and adjusted and adjusted and adjusted and and adjuste

For more information, get Publication \$32, Filing and Dependency Information for Students and Parents.

Children of divorced or separated parents in most cases, the parent win has dusting of the child for the greater part of the year can take the exemption. But here are exceptions. The parent who does NUT have custody (or who has the child for the shorter time), may take the exemption if the contributed at least \$600 to ward the child's support during 1974, and the child's support during 1974, and the child's support during 1974, and the child's support during 1974, and the child's very manifer mance, (or a written agreement between the parents) states he can take the exemption. You can take a \$750 exemption for any one most more as \$750 exemptions for any one more as \$750 exemptions. The more as \$750 exemptions of the more as \$750 exemptions for any one of the more as \$750 exemptions. The more as \$750 exemptions for a full time support from you or a support from you or as treated as receving over thail of his support from you or as treated as receving over thail or his support from you under the for "Onliden of bounced on separated parents", or "Definitions of bounced on separated parents", or "Definitions of the proported by two ringer standards" if they are fining a joint return.

of 2. he contributed \$1,200 or more for child support downing 1974 (regardless of how many children), and the parent have custoff schildren), and the parent have more than the other parent community and the other parent community and mount of child support to the parent who has remarred and his custoff may count the support furnished only the new source.

Dependent supported by the minimal popular of more taxpayers supported by two or more taxpayers suppayers.

There is a special rule where two or more taxpayers supported by the distribution of them alone paid over half and any one of them could claim the person as a dependent except for the support eat, one of them can claim an exemption for that person it he meets the following two treats. (a) he paid for at least 10% of the support, and meets the following two treats. (b) he ettaches to his return a signed form \$2.200 Mithole Support Declaration. The person is dependent this form states that the person signing will rule controlled the person signing will rule controlled the person signing will rule person signing will rule controlled the person signing will rule controlled the person signing will rule claim the person return the person signing will rule claim the person signing will rule claim the person signing will rule claim the person signing will rule claim the person signing will rule claim the person signing will rule claim the person signing will rule claim the person signing will rule claim the person has a support the claim the person signing will rule claim the person signing will rule claim the person has a support the controlled the claim the person signing will rule claim the person signing will rule claim the person his controlled the claim the cl Support includes food, a place to live.
Support includes food, a place to live, colleges, medical and dental area, and cost of education, in figuring support, use the actual cost of these things. The cost of a place to live is ligured at fair rental value.
Support does not include things like the purchase of an automobile, furniture or appliances, income taxos, and social security taxes, premiums for life insurance, or furnel areperse for a deceaded dependent. In figuring support, include mainty the dependent used on this own support, even fir this morney was not taxable. (For exemple, social security benefits, gifts, say, ample, social security benefits, gifts, say, if your child was a student, or not include amounts or the control of the contro include amounts he received as scholar-ships.

(3) Married dependents—Did not file a joint return with spouse.

(4) Citizenship or residence—Was one of the olioungs for residence—was one U.S., resident of Canada. Mexico, the Re-public of Palman or the Realistic of Planna a or the Canada. Mexico, the Re-public of Palman as of the Canada. Mexico, the Re-public of Palman as of the Canada. Mexico, the Re-public of Palman as of the Canada. Mexico, the Re-public of Palman as of the Canada. Mexico, the Re-

Birth or death of a dependent You can these a bill \$570 exemption for a foot and the sell \$570 exemption for dependent who died of was born during 1934. If he met the tests for a dependent while he lived. This means that a baby born alive but who lived only a few minutes can

Filling in Lines Ce and 64

• Give the Instrumes of your dependent children who lived with you on line 6c. This net be sold in the total number to the right of the arrow.

• Give full manes and other information for your other dependents on line 26. Then bring the total number being claimed from line 26 to line 6d.

Estimated Declaration of

Crizens of the United States or residents of the United States, Prierto Rico, Virgin Islands, Guam and American Samoa shall make a declaration of estimated tax if their total estimated tax is \$100 or more and

The most of the state of the st

Penalty for Not Paying Enough Tax Dur-ing the Year.—If Ine 22, is more than 20 percent of Ine 19, you should five Form 1040 and attach form 2210, You may owe a penalty unless you meet one of more of the exceptions explan See Form 1040-ES for details.

Send your return to the Internal Rev-enue Service Center at the address shown below for your State. Where to File

1040 Warerly Avenue Holtsville, N.Y. 11799

310 Lowell Street Andover, Massachusetts 01812 Mew Jersey, New York City and caustins of Ressau, Rockland, Suffolk, and Mestchester

New York (all other 3) countrel), Connecticut, An Maine, Massathusatts New 01 Mamphire, Rhode Island, Varmont

labama, Florida, Georgie, 4800 Butord Highway alesissispi, South Carolina Chemblee, Georgie 30006 Roosevelt Boulevand elphia, Pennsylvania Cincinnati, Ohio 45298 strict of Columbia, laware, Meryland, nnsylvania ugan, Ohio

Austin, Texas 78743 West 1200 South 1, Utah 84201 1160 W Ogden, Alaska, Aritona Colorado. 11
Hobessa, Neveda (Noth
Dakota Oregon, South
Dakota Utah, Washington, Arkensas, Kansas, Louisiana New Mexico Oklahoma, Taxas

2305 E. Bannister Road Nansats City. Missouri 64170 3131 Democrat Road Wemphis, Tennessee 38110 2045 East Butter Avenue resno, Calif 93588 loss Missouri Indiana, Kentucky, North Carolina, Tennessee, Vieginia, West Virginia California, Hawaii

Use this address: If you are located in:

11501 Roosevelt Boulevard Philadelphia, Pa 19155 Department of Finance has Division. Chartotte Amslie, St. Thomas Virgin Islands 0040) 01696 Puer's Rics, Virgin Islands Non permanant recodents Panema Cenal Zone, American Samos

1601 Roosevelt Boxlevard hiledelphie. Pa 19155 anter for your permanen home State Foreign country and Neve an A P O or F P O address Fore an country U.S. citizen Department of the Treasury—Internal Revenue Service

For instructions see Form W-3 and back of Copy D

Copy A For Internal Revenue Service Center

Employer's State Identifying number

STATE OR LOCAL INCOME TAX INFORMATION Wages 2.2 State of locality

Wages

10

Tax

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5 employee FICA

State or locatily

Tax

ø

Single

Contribution to in Cost of group ferm dividual employee Title insurance in refirement account cluded in box 2

Was employee covered by a qualified pension plan etc?

Wage and Tax Statement ∫[®**]{4**

S	Short Form 1040A U.S. Individual Income Tax Return	соте Тах В		Department of the Treasury 1974		
edéj	Name (It joint return, give hiss names and initials of both:	Last name	COUNTY OF RESIDENCE	Your social security number		
10 Ining	Present home address thumber and street including apartment number or rural route.			Spouse's social security no		
9503],	Osts, town or post effice. State and 214 cude		Occu- Yours >			
ď			pation Spouse's Im-			
Ē.	Filing Status (check only one)	Exemptions	Regular / 65 or over / Blind			
, 2	Single Married filing joint return (riven il inly one had income)	b Spouse) [] [of boxes checked		
m	Married filing separately. Il spause is also filing, give spouse's	c First name	es of your depender	c First names of your dependent children who lived		
	social security number in designated space above and enter full name.	with you				
-	here The Honor Honor Shuld			Enter	Type or print EMPLOYER'S Federal Identifying number, name, address, and ZIP code above.	and ZIP code above.
t	Other details of Mindselloid in Francisco, on part 5			number	FEDERAL INCOME TAX INFORMATION SOCIAL SECURITY INFORMATION	Y INFORMATION
2	Widow(er) with dependent child (Year spause died ▶ 19)	d Number of 7 Total exem	d Number of other dependents (from line 26) 7 Total exemptions claimed	from line 26)	°	4 Total
x	8 Presidential Election Do you wish to designate \$1 of your taxes for this lund? Campaign Fund	tor this fund?	Ī	No Mote II you check the res	and the state of t	
'	D WATER BOTTON WEST TO USE WISH TO USE WIS	March Forms W		١.	EMPLOYEE'S social security number	5 employee FIC
P616	10a Dividends ('Jore' 1400 use form) & 10b less	TOPITISATION able see festruct	ons on page 3.7	10c		-
A SU	11 Interest income (if over \$400, use Form 1040			11		
0103		оше)		12	3	Armen about a series
lo B		e and see instru	ctions on page 3.			by a qualified pen- sion plan etc?
Ad.	•	enter on line 17	7, on back Skip lines	13, 14, 15, and 16.	*	Yes No
o D r Nose		: than \$2 000 c\$1 0	100 of line 3 checkeds	13	•	If this is a corre
136) 143				14		
HA bns	Eq. 15 Multiply total number of exemptions claimed on line 7 by \$750	by \$750 tax on amount on	ine 7 by \$750 if gure its on amount on line 16 using 13, Rate	15	Type or print EMPLOYEE'S name, address and ZIP code above.	For instructions
	lakable moome (subract line 12 from the 14)	le k 1 or Z and en	achedule K t or & and enter on ne , on back	16	Form W-2	

21 23 24 23 24 31 Outerpayment time 33) 31 Outerpayment time 33) 32 Outerpayment time 33) 33 Outerpayment time 33) 34 Outerpayment time 33) 35 Outerpayment time 33) 36 Outerpayment time 33) 37 Outerpayment time 33) 38 Outerpayment time 33) 38 Outerpayment time 33) 38 Outerpayment time 33) 38 Outerpayment time 33) 39 Outerpayment time 33) 30 Outerpayment time 33) 31 Outerpayment time 33) 32 Outerpayment time 33) 31 Outerpayment time 33) 32 Outerpayment time 33) 32 Outerpayment time 33) 33 Outerpayment time 33) 34 Outerpayment time 33) 35 Outerpayment time 33) 36 Outerpayment time 33) 37 Outerpayment time 33) 38 Outerpayment time 34) 38 Outerpayment time 34) 38 Outerpayment time 34) 38 Outerpayment time 34) 38 Out	Total (add lines 20a, b, and c) If line 19 is larger than line 21, enter BALANCE DUE IRS. number on white row in the line 21 is larger than line 19, enter amount OVERPAID Amount of line 23 to be REFUNDED TO YOU Amount of line 23 to be cred	21
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(a) NAME (b) Relationship (C) Months lived in your (d) Dod de to Ansount YOU home to died pendent have furnished for de during year, write 8 or D or more) \$750 pendent's support or more) \$75	\$ 52	averpayment line 23) is to be line 24) make no entry on line 25
•	(a) NAME (b) Re(a) construct (c) Months thed in tour tour tour tour tour tour tour tour	furnished for de pendent's support if 100°, write ALL
_	26 Total number of dependents listed in column (a). Enter here and on line 6d	A
	Sign Your signature Date Date	Preparer's signalure (other (han taxpayer) Date

470 - 14 KTD4 1

For an explanation of the provisions under which earned income of citizens abroad is exempt, see instructions. You may ob-tain Publication 54, Tax Guide for U.S. Citizens Abroad, and all forms from any Internal Revence office. U.S. Embassy, or Consulate 2 kind of fiving qualters in foreign country 🗅 Purchased house 🗌 Rentad house or apartment 📋 Rented room 📋 Quarters furnished by employe □ ves □ (Date) was of the season of For taxable year ending.
This Form is to be Used Only by United States Citizens and Certain Resident Aliens (See Instruction 1.). Social security number Your occupation Complete all items in the parts pertaining to your status. If an item does not apply, write "DDES NOT APPLY." Failure to submit required information may result in disallowance of the claimed exemption. . ended (Date) Office where filed | | Exemption of Income Earned Abroad Check status under which you claim exemp [] Bona hide residence Complete Parts I and III ton of earned income from services abroad [] Physical presence Complete Parts II and III Residence began 3 Did your family live with you abroad during any part of the taxable year? To be Completed for Bona Fide Residence Only Give the latest year for which you filed a U.S. income tax return 1 Foreign country in which you claim bona fide residence ▶ Attach to Form 1040. Foreign address (including Country) it Yes, for what period? Name of employer Emplayer's US ▶ Name of taxpayer (Rev Oct. 1974) address

Amount earned in U.S. on business (Attach statement showing computation.) (b) Are you required to pay income tax to the country you claim bona fide residence in? Statement for authorities of the authorities of the renging houritier has you are a real ariseflent, and the country holds you are not select to standence tax you do and qualify for this United States exemption (See instruction Bic.).
5. Complete the following for days present in the United States or its possessions during the taxable year: Number of days in U.S on business departed 6 (a) State any contractual terms or other conditions relating to the length of your employment abroad Amount earned in U.S. on Date sirved business (Affach statement in U.S. showing computation.) Number of days in U.S on business Daile arrived in U.S

(b) State the Lype of was you entered the foreign country under
 (c) Did your was contain any fimilations as to the length of your stay or employment in a foreign country?

if Yes," show address of your home, whether it was rented, and the names and relationships of the occupants (e) Bid you maintain a home in the United States while residing abroad?

(i) List the places where you have resided and the dates of residence is not you left the United States to establish residence abroad

If "Yes, affach explanation.

7 The 13 must period the exemption for physical presence in 3 temps country is based on is from through countries. It all all mouth pages of the exemption is based on the everpt that of between toneign countries that did not involve they or one over international waters for 3.4 hours or many in the fact of the fact of that 3.5 must be even the state of the fact of Profit To be Completed for Physical Presence Only

strong U Supply	Date and time doparted	Date and time arrived	Full days Number of present in days in U.S. country on business	Number of days in U.S. on business	Full days Mumber of Amount earned in U.S. opresent in days in U.S. business (Attach statemen country on business showing composation.)
9 9 9 9 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		# 9 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4			
9 Enter prior years you clair	9 Enter prior years you claimed exemption for Income earned abroad under section 911	broad under section 911 >			
					1-30(-W-11-0/9

10 Enter below your (otal earned income, including noncash remuneration (See instructions 7 and 81d)) is part of the income (such as bonuses) altributable to services performed in past years of to be performed for years other than		
This year?	d for years other t	han Yes 🗆 No
If "Yes," see instructions 10(a) and 11 Do not report exempt income on your Form 1040, but enter all taxable income in the appropriate sections of the form. If you received all or part of your income in loneign currency, translate its example value into terms of United States dollars at the rates necessarian at the time wou actually or constructively received the income.	priate sections f United States	of the form. If
ountries)	Exchange rates used	Amount (in U.S. dollars)
11 (a) Total wages, salaries, boruses commissions etc. received during this year. (b) Amount attributable to room season of future water (See Institutions 10(a) and [1])		
(c) Balance attributable to this year. (Subtract line 11(b) from line 11(a).)		
12 Pensions and annuties (See Instruction 10(d)) 12 Allocation because of concerns for personal securing Completely (See Instruction 7 and 10a)		
(a) In a business (including farming) or profession (Attach Schedule C or F).		
(b) In a partnership (Give name address, and nature of income).		
14. Noncash remuneration (Market value of property of facilities lutinshed by employer, miscuit statement showing how determined.)		
(a) Home		
(b) Car		***************************************
(c) Other property facilities (Specify).		
15 Other income (Specify)		
	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
16 Allowances or reimbursements	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
(a) Cost of living		
Overseas differential		
(c) Family		:
(e) Home leave	4	
(4) Quarters	化化 化 化 化 化 化 化 化 化 化 化 化 化 化 化 化 化 化 化	
	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
17 Total annual committees and add the limbed Graties		
18 Amount events (if events status changed downs the taxable vest complete schedule below)		
Taxable income (Line)	.	
Schedule for Computation of Exemption Claimed in Part III, line 18, above.	18, above.	
(The \$20,000 and \$25,000 exemptions are for full taxable years. Prorate them if your	them d your	
באבווונו פוסיום בווחופים מחוווים אור יתיים ביוחווים ביוחו	4	•
20 Applicable exemption	\$20,000	\$25,000
Number of exemption qualitying days in taxable year		
22 Total number of days in taxable year	8	
23 Percentage applicable (Givide the number of days on line 21 by the number of days on line 22)		on

4 (a) Have you made a statement to the authorities of the foreign country you claim bona fide residence in that you are not a resi-

dent of that country?

Form 2555 (Rev

1. General—To determine whether you must the form 10d, see Who drust file on page 3 of that form's instructions in determining whether you must life a return, be sure to include your income earned abroad even though it explained below as explained below.

United States cutzens in foreign countries are subject to the same Unit. Collates income 1-x laws as those living in the U.S. However, there is an exception as to their earlier income as defined in instruction? 7, received for personal services rendered abroad A limited amount of earlier ancome may be complitation to 1-d action inests either the "boxal dide residence" test for the "objection for since" test (See In structions 8 and 9.) betailed information about these provisions may be found in Publication 54. Tax Guide for U.S. Citizens Abroad.

term certain foreign countries with whom to treative are in effect quality for the pennits of section 0.11(a)/2) of the Code (physical presence) to the same extent as U.S. cutrens under mondiscrimination" clauses of such reaties. To determine whether the county of which you are a cutren conflans, such a "mondiscrimination" clause in its treaty with the United States, contact your local internal Revenue Service office. Resident aliens of the United States

2. How to life....!! you quality for exemption on any part of your earned income from sources outside the United States, show your exempt income and information supporting it on this form. Then attach it to your completed form 10-0.

If you carned your only income abroad and lot it clearlikes for evempton, you need only complete this form and attach it to a form 1040 showing your name, and signature.

property

under community property laws, the to-tal community income exempt cannot exerced the amount that would be ex empt if the income were not community

In applying the exclusion limitations

Married persons eligible to file a joint return under the rules of the above paragraph may do so even if one of them has exempt earned income and the

other does not

Report on your Form 1040 compensation earlier in the United States for personal services performed before for Form 1040 all other trems of gross income, including earned on moune that does not quality for exemption (such as an or late part of your earned income if part of the personal services was returned for the personal services was returned for the part of the personal services was returned for the personal services was returned for the personal services was returned. dered during tempora to the United States)

3. Where to file,—File Form 2555 with form 1040 with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155

4. When to file.—April 15 is the due date for filing calondar year income tax returns. However, if you are residing or traveling outside the United States on April 15, you are automatically allowed.

If you engaged in a non corporate trade or business in which both personal services and capital were material income-producing factors, a reasonable allowance as compensation for your personal services will be considered

earned income. This earned income amount, however, cannot be more than 30 percent of your share of the net profits from the trade or business.

an extension of 2 months to June 15. The 2 month automatic extension also applies to fiscal year taxpayers.

Instructions

8. Bona fide residence (sec. 911(a) (1) Internal Revenue Code).—

If you take advantage of the auto-natic extension, you are required to attach a statement to your return show ing that you were residing or traveling ourside the United States on the due dute of your return. Interest is charged at the rate of becreat a year on any un pard tax from the due date of the return until the date of payment. 5. Special extensions of time for filting—If you expect to qualify for the reemption explained in instruction 8 or 9 on a date more than 2 months after the regular due date of your return, you may apply on Form 2350 for an eviten son to a dee after that on winch you expect to qualify for the exemption. Send the application for extension to the office where the return will be filed, before the due date of the return for astering and the endar year Laxages, this would be under year Laxages, this would be sume 15). Interest is charged in the same manner as explained in listing.

(ii) Use the following example to determine the exclusion amount when the third consecutive year does not end with the last day of the taxable year.

Assuming the third consecutive year for a cleaned year charger ends on June 30, prorate both the \$20,000 and \$25,000 during that year. The \$20,000 innitation will apply for January 1 through June 30, and the \$25,000 fination will apply for July 1 through June 30, and the \$25,000 fination will apply for July 1 through December 31.

6. Joint returns—Alien spouse.—
You may like a joint return if both you and your spouse are United States citizens and you both use the same tix able year It you like a joint return com pele separate forms 2555 if cach of you has exempt cained mome You may not the a joint return it either you or your spouse was a nonresident allen at any time during the taxable year Howerr, you may claim a reemption for a nonresident allen spouse who had no gross increme from United States sources and was not the dependent of 7. Earned Income.—Earned income from sources outside the United States means wages, salaries, professional tees, and other compensation for personal services actually rendered it does not include compensation for personal services to a corporation that consists rather than a reasonable allowance as compensation for the personal services. If does not include dividends, capital does not include dividends, capital gains, interest, etc.

country on your nonresidence you will be considered not sub-the income tax of that foreign

foreign of status, ya ject to the country

(a) General

(i) If you are a bona fide resident of a foreign country or countries for an uninterrupted period which includes an

(b) Determination of residence—No specific ride can be stated for determining whether you are a bona idearstaldent of a foreign country, because the determination involves your miten it on as to the lineith and nature of your stay Your mitention to establish a bona the residence in a foreign country may be evidenced by words and acts. If these conflict, more emphasis will be this exidence or a temporalism of your go to a foreign country for a definite purpose of a temporary nature and riturn to the United States after that purpose has been accomplished, you are not a bona tide resident of the foreign country however, it accomplished, you are not a bona tide resident of the foreign country. However, it accomplish make your home in the foreign country, you therefore make your home in the resident of the foreign country.

(c) Statement of nonresudence—If you made a statement to the authorities of a foreign country in which you have earned income that you are not a resident of that country, and you have been held not subject to its mome tax, you will not be considered a bons hide resident of that foreign country. If you made such a statement and a determination is being made as to whether you qualify as a bona find foreign resident. provided no adverse determination has been made by the authorities of the

A taypayer may receive earned income in one stable year for personal services performed in another. Under the rule of altribution, this earned in come is considered as received in the tayable year in which the personal services are performed However to be exempt, earned income must be received blooming the year in which the stranders are performed for example in a dash basis tayaper received \$3.000 in 1974 for services performed in 1973 the would include this \$2.000 as 1973 earned included this \$2.000 as 1973 earned included this \$2.000 as 1973 earned included this \$2.000 as 1973 earned included this \$2.000 as 1973 earned included this \$2.000 as 1973 earned included this \$2.000 as 1973 earned included this \$2.000 as 1973 earned included this \$2.000 as 1973 earned included this \$2.000 as 1973 earned included this \$2.000 as 1973 earned included this \$2.000 as 1973 earned included this \$2.0000 as 1973 earned included this \$2.0000 as 1973 earned included this \$2.0000 as 1973 earned inc (d) Treatment of noncash remuneration — If you quality as a boar ider resident and received noncash remuneration in the form of a right to use property or facilities (such as a home or any it will be taxible in the same man har as any ablect compression, subject in the \$55,000 or \$55,000 exclusion.

This rule applies only in determining the amount of the vention and does not affect the reporting time oil any amounts be attributed to any year in amounts be attributed to any year in which the services performed he insubstantal. For additional information by Dublication 54, Tax Guide for U.S. Curzens. Abord. or contact your nearss internal Revenue Service office.

tern uninterrupted period—The tern uninterrupted period in (u) above, refers to a U.S. Hitzen's bona fide residence and not to mis alivacial presence in the foreign country.

Physical presence (sec. 911(a)(2) Internal Revenue Code).—

(i) Entire Taxable year—If you use the calendur year as your taxable year is the period beginning January 1 and ending December 31.

(e) Definitions

(b) Treatment of amounts paid by United States. Overnamen, etc.—
Earned income paid to United States or any of its instrumenalisties is not evernible from its instrumenalisties is not evernible from its unider the bona inde residence or physical presence tests. This includes pay received from our Armed Forces post exchanges, officers and enlisted mes stubs and enthe similarly organized activities under the jurisfiction of the Armed Forces even though its programment of the Armed Forces even though its programment. or representative) of 10 Determination to 15 in anothin period and application of 510 did days presence in any friengin country or countries and all separate periods of presence during the 18 month period. The 510 fall days need not be consecutive, but may be interrupted by periods during which you are to welling over interrationally asserts on the sample evit in a foreign countries not price evit in a foreign countries not price evit in a foreign countries not price evit in a foreign countries not price evit in a foreign countries. See Publication 54, Tax Guide for U.S. Citizens Auroad.) (a) Ceneral —If you are physically present in a frong incounty or countries have in the ord long 150 days during any period, or it consecutive months, you can, ord in a to it is to fully an instruction 10, entitled in part actile your your can de this provided the earths in order to the travalls your your can de this provided the earths in order to the count severes performed outside the United States and is starbuille to the 18 month period.

(b) Determination of 18 month peri-tand application of 510 day rule — In

(c) Accords to exemption—A united States citizen theorems a suffice to the exemption on a duly basis throughout the tacable year. The number of days to the used in figuring the eventulon is the number of days in the tasable year. The number of days to the used in figuring the eventulon is the number of days in the tasable year the eventulon is the number of days in the tasable year the eventulon of the number of days in the tasable year the eventulon is the number of days in the tasable to on an outles of the eventulon of eventulon the days and a feet. December 31, 1962, for services rendered outside the United States after that date (for rules on the allocation of employer contributions under pretained by expension or annumy plans, see section 172–8 of the Income Tax Regulations for rules on the treatment of pensions or amountees received under unfunded plans, see sections 1911–1(c) and 1911–2(d)(5) of the Regulations).

(c) Definition of a full day.—Full day means a period of 24 consecutive hours beginning at midnight 10. Special rules that apply to bona fide residence and physical presence. tems A US COVERNMENT PRINTING OFFICE 1974-O-548-136 (e) Treatment of deductions clude any expenses, losses, or

(a) Rule distribution —In general, a Laxpayer receives earned income in the same taxobie year he performs per sond serveres. This taxobie year is used to determine the exemption under the bods like residence and physical presence tests.

on physical presence tosts, in figuring your tasher income. If expenses incurred for services performed abroad and article as throughold to be the momen it and non-eventile earned income, attach a state ment showing the amounts attributable to born for morone terms on lines 11, 13, 14, and 15. Protate such expenses, 13, 14, and 15. Protate such expenses allow oncome bears to your total earned income bears to your total abroad to not claim expenses allocable to evening morning morning morning morning and the services performed abroad to morn claim expenses allocable to evening morning trons allowed for personal exemptions) that are properly allocable to or charge-able against earned income exempt from tax under the bona fide residence.

The term doeign country means territory under the soveregaty of a government other than that of the United States and metidos the art space over Ille territory it does not include the art space over Ille territory it does not include United States fossessions

11. Amounts attributable to services performed on or before December 31, 1962.—If you received an amount after Do-ember 31, 1962, for services performed on or before that date, you may be able to exclude it from your gross more on the ground that a right to receive it exists on March 12, 1962. Such a right March 12, 1962. Such a right March 12, 1962, it is in a contact, and warch 12, 1962, if it is in a contact, afterwork it or provided of the existence of such a contract, agreement, plan, or provided on the existence of such a contract, agree ment prain or provided to foreign law may the existals and foreign law may the existals as a contract, agree ment prain or provided to foreign law may the existals and a foreign law

(a) when evidence,

(b) e. Lence of a trade custom governing the method of payment of persons, performing the same type of services.

(c) evidence of an oral agreement between the person performing services and the person for whom they are performed as to the method of compeniation for the services, or

(d) ovidence of the provision of forergn law

If for any tryable year you claim an exemption on the grounded described in this situation, attach to this form a statement of the fast you rely on to support the exemption (for more information, see section 1911–16.) of the immore 1a Regulations or contact your nearest internal Revenue Service office. representative)

Department of the Treasury Internal Revenue Service -orm 4726

Maximum Tax on Earned Income

Identifying number

► Attach to Form 1040 (or Form 1041). Name(s) as shown on Form 1040 (or Form 1041) checked line 1 or line 4, in checked line 2 or line 5, Trust routin (Form 1041),

this form if—(a)		
\$38,000 or less, and on Form 1040, you \$52,000 or less, and on Form 1040, you \$26,000 or less, and this is an Estate or (b) You elected income averaging; or (c) On Form 1040 you checked line 3	Do not complete this form if—(a	} Earned taxable income is
\$52.000 or less, and on form 1040, yo \$52.000 or less, and this is an Estate or \$2.6,000 or less, and this is an Estate or You elected income averaging; or (c) On Form 1040 you checked line 3		\$38,000 or less and on Form 1040, you
\$26,000 or less, and his is an Estate or (b) You elected informe averaging; or (c) On Form 1040 you checked line 3 (c) On Form 1040 you checked line 3		\$52,000 or less, and on Form 1040, yo
(b) You elected income averaging; or (c) On Form 1040 you checked line 3		\$26,000 or less, and this is an Estate or
(c) On Form 1040 you checked line 3	9)	 You elected income averaging; or
	0)) On Form 1040 you checked line 3
	Larned income (see instructi	0.051
1 Earned income (see instructions)		

4 Safether there there is such as the control of th
8a 830,000
889 \$30,000
8a 830,000
880 830,000
13
13
13

omputation of	Computation of Alternative Tax	
18 Amount from line 6	m line 6	81
Amount fron	19 Amount from Schedule D (Form 1040), line 15(a) (or Form 1041, page 1, line 20)	19
20 Subtract line	Subtract line 19 from line 18	8
21 Enter smaller o	Enter smaller of amount on Sub. D (Form 1040), line 13 or 14° (or enter amount from Sch. D (Form 1041), line 17(e)). If line 21 does not exceed \$50,000, check here ▶ ☐ and omit lines 22 through 28.	51
22 Enter long te	Enter long term gains from certain binding contracts and installment sales (referred to as "cer-	
tain subsect	tain subsection d gains" see Sch. D (Form 1040) or Sch. D (Form 1041) Instructions)	22
Amount fron	23 Amount from line 22 or \$50,000, whichever is larger	23
If line 23 is	If line 23 is equal to or greater than line 21, check here 🕨 🗀 and omit lines 24 through 28.	
24 Enter 50% of line 23	of line 23	54
25 Add lines 20 and 24) and 24	22
26 Enter amour	Enter amount from line 13	92
27 Tax on amon	Tax on amount on line 25 (use Tax Rate Schedule from Form 1040 (or 1041) Instructions)	27
28 Subtract line	Subtract line 27 from line 26	28
29 Tax on amor	Tax on amount on line 20 (use Tax Rate Schedule from Form 1040 (or 1041) Instructions)	
Caution: It	Caution: It line 9 is more than line 20, enter instead amount on line 14 less 50% of excess of line 9 over line 20	53
Subtract line	30 Subtract line 29 from line 13	30
31 Subtract line	Subtract line 30 from line 17	31
32 If the block	If the block on line 21 or 23 is checked, enter 50% of line 19, otherwise, enter 25% of line 23	32
Alternative t	33 Alternative tax, add lines 28 (if applicable), 31, and 32	33
Enter here a	34 Enter here and on Form 1040, line 16 (or Form 1041, line 24 or 25, whichever is applicable), the	;

amount shown on Form 1040, line 34 "If you reported capital gain distributions but did not use Schedule D (Form 1040), enter on line 19 the enter on line 21 the total amount of capital gain distributions received Also.

Instructions

(References are to the Internal Revenue Code)

Line 1-Earned income. — "Earned income" generally missions on sales or on insurance premiums, tips, and other amounts, received as compensation for personal services actually rendered. It includes prizes and awards rother than gambling gams) and group-term life insur-ance purilized for emphases that are includible in on includes amounts includible in gross means wages, salaries, professional fees, bonuses, com ni ume under se fron 83

sonal services actually rendered it also includes gains other than capille gains) and the sonings derived from the sale or other disposition of, the transfer of any in lerest in, or the incensing of the use of property (other than groupwill) if your personal efforts created the projective. ceived from the corporation that represents a reasonable allowance for salaries and other compensation for per-If you perform personal services for a corporation, barned income means only that portion of income re-

if you are individually and personally responsible for the services performed, even though you employ assistants The entire amount ynu receive for performing professional services, such as those of a doctor, dentist, lawyer, an hiteit or accountact, will be treated as earned income to perform all or part of the services

not more than 30°, of your share of net profits of such trade or business) will be considered to be earned in come See section 1.1348–3(a)(3) of the regulations for unles on earned income from business in which capital is material. If you are engaged in a noncorporate trade or business in which both personal services and capital are material income producing factors, a reasonable allowance (but

For rules relating to a decedent's income, see section 1 1348–3(a)(4) of the regulations If you are a nonresident alien, "earned income" includes only income from sources within the United States that is effectively connected with the conduct of a trade or business in the United States

"Earned income" does not include dividends (including amounts treated as dividends by reason of section 1373tb) and income Tax Regulations section 11373-1), other distributions of corporate earnings and profits. gambling gains, or gains treated as capital gains under chapter 1 of the code

(A) applies or any deferred compensation within the meaning of sertion 404. "Deferred compensation" for this end of the taxable year following the first taxable year that the recipient's right to receive the amount is not subject to a substantial risk of forfeiture. "Earned income" Joes not include any distribution to which section 72(m)(5), 402(a)(2), 402(e), or 403(a)(2) purpose does not include any amount received before the

Section 72(m)(5) deals with premature or excessive distributions from a qualified employees' pension plan

or trust to an employee who is for was) also an owner of the business

Sections 402(a)(2) 402(e), or 403(a)(2)(A) deal with certain lump-sum distributions from qualified plans that are treated as capital gains or are subject to special averaging rules

See section 1 1348-3(b) of the regulations for definition and examples of deferred compensation exceptions to definition of earned income

See section 1.1348-3(3)(5) of the regulations

õ

trons, emoluments, and other fired or determinable an nual or periodic gains, profits, and income subject to tax at the rate of 30 percent (or lower treaty rate) under If you are a nonresitient alien learned income does not include salaries wages compensations remurerations, emoluments and other fixed or determinable and tons, emoluments, and other fixed or determinable and tons. section 871(a)(1)(A)

section 62 in determining adjusted gross income and are properly allocable to or chargeable against earned in come. These deductions include. Line 2—Deductions.—Include on this line any de ductions that are required to be taken into account under

deductions attributable to a trade or business from which earned income is or may be derived.

(2) expenses paid or incurred in connection with the performance of services as an employee

contributions to an employer's frust or annuity plan) and 405(c) (employer contributions to deductions allowable by sections 404 (employer qualified bond purchase plans) 3

deductions allowable by section 217 (moving €

(5) deductions allowable by section 1379(b)(3) (employer contributions to qualified pension. etc. plans), and

(6) a net operating loss deduction to the extent that the net operating losses carried to the fazable the net properly allocable to or chargeable against earned income. See section 1.1348-2. (d)(2)(vi) of the regulations for more information on net operating loss deduction

2(d)(3) of the regulations for detailed information con-cerning tax preference items to be taken into account to determine the tax preference offset Line 8-Tax preference offset.—See section 1 1348-

come" means the excess of the portion of taxable income attributable to earned net income over the tax preference Line 9-Earned taxable income. -- "Earned taxable inoffset

See section 1.1348–2(d)(4) of the regulations for illustrations showing computation of earned taxable in-

NOTE: If this is a short period return, see Section 1 13:48-2(c) of the regulations

151-0-249-154

E1 430814328

Department of the Treasury Internal Revenue Service

Name(s) as shown on

(For Total Distribution from Qualified Retirement Plan) Special 10-Year Averaging Method

1974

▶ Attach to Form 1040 or Form 1041.

Identifying number

The ordinary income portion, capital gain portion, and current actuarial value of annuty (if applicable) of your lump-sum distribution should be shown on Copy B of your form 1099R or other statement. However, if these amounts are not provided, ask your employer to furnish them to you.

Capital gain portion. Enter here and on Schedule D (form 1040 or Form 1041), Part II, line 6, column it, and idently in column as a "Uninysum Distribution from Form 4972." Individuals who do not insed Schedule D to report any other gains or losses or to figure the alternative tax, enter 50 percent of your capital gain amount on Form 1040, line 34.

1 Ordinary income portion Enter here instead of on Form 1040 or Form 1041 (see instruction A)

S Adjusted total taxable amount (add lines 3 and 4). If this amount is \$70,000 or more, skip lines 6 through 9 and also enter this amount on line 10

4 Actuarial value of annuity (if applicable) . Total taxable amount (add lines 1 and 2)

9

6 S0 percent of line 5, but not more than \$10,000

Subtract \$20,000 from line 5. Enter difference, but not less than zero . . .

8 20 percent of line 7 . . .

A. In General.—The special 10-year averaging method may be eleted by a receptor of a timps-build stitution of main a qualified retirement plan. Under it he computes a separate tax on the ordinary income portion of the distribution All distributions received in a staable year must be aggregated for purposes of this convincious and stitution of the convincious All distributions are tectipent of a distribution made on behalf of an employee who has not atland a staable year must be aggregated for purposes of this covered in a staable year must be aggregated for purposes of this aggregated for purposes of this aggregated for purposes of this convincious and distribution made on behalf of an employee who has not all and a staable year must be electron. The same distribution made on behalf of an employee who has not returned of stitution on him to 10 from yill apply the electron of your track the distribution on the distribution. After this distribution with distribution of the distribution of the electron of your strength the ordinary recome portions behalf of the distribution of the recognition of the distribution of the distribution of the distribution of the distribution of the distribution of the distribution of the distribution of the distribution of the distribution of the distribution of the distribution of the distribution by used to ordinary recome portion should by using tax resists of the second of the distribution of the distribution by using one of the included on your tax return of the uncome control of the uncome of sample fursts, not sales establied formation of the uncome of other nation of the uncome of the uncome of sander of the tracts in the ordinary income portion as added to the exception of your tax return of the notion entering of the river an operitaristing to riske should compute their tax is the entire distribution as added to the exception of your tax return that the ordinary income portion as added to the exception of your tax return and the total entered on the appropriate line of your

2

10 Adjusted total taxable amount less minimum distribution allowance (subtract line 9 from line 5)

11 10 percent of line 10

9 Minimum distribution allowance (subtract line 8 from line 6)

12 Ξ, 7 13 의 = 8 13 2

12 Tax on amount on line 11. Use tax rate screedure in turning in 12 to 10. If no entry on line 4, skip lines 14 through 19, and also enter

15 Multiply line 9 by percentage on line 14

16 Subtract line 15 from line 4 .

17 10 percent of line 16

Divide line 4 by line S (see instruction E)

14

on line 20

Years of active participation after 1973 Total years of active participation

The total taxable amount of a distribution is the portion consisting of employer contributions and income earned on the account. The portion of the distribution representing your contribution of the distribution for previously undicated in your monnel and the return related appreciation in employer's securities are not taxable. Amounts of tumps and distributions up to \$5,000 which are paid to the beneficiaries or the estate of an employee by an employee to employers by reason of the death of the employee by an explosible from gross income of the recipient For more in formation, see Publication \$55.13x information on Pension and Amouty Income.

B. Who May Elect.—Individuals: estates and trusts who re cerve turns-stand distributions may elect the special 10-year averaging method: in case of distributions to individuals, estates, and a trust, the recipient must make an electron whether to use the special 10-year averaging method if the distribution is made to save or more trusts; the employee or personal representative of the employee must make the electron.

C. Distributions Eligible for Averaging.—The special 10-year averaging mentiod applies to lump-sum distributions which are:

(1) Paid from a qualified employee, person, profit sharing or stock borns plan. For this purpose, all plans of a given category (the categories are persons plans, so politisharing plans, and stock borns plans) and all trusts maintained by an employer are to be treated as a single plan or that received the throughous that the categories are passible plan or that received (2). The balance to the credit of the employee (3) Phe balance to the credit of the employee (3) Pha within our such amount must be paid to the recipient (4) in addition, such amount must be paid to the recipient (6) Affect the employee significant the employee statistics of the properties of the company of the employee statistics are successful.

Form 4972 (1974)

22

Tax on oddinary income portion of lumps are distributed includibly line 20 by becelengage on line 21). Show this amount on Ferm 1040 or Ferm 1041, page 1 in the bottom margin identity as "Tax from Ferm 4972" and increase the tax shown on Ferm 1040, line 16 or Form 1041, line 24 or 25.

Divide line 1 by line 3 (see instruction E)

20 Subtract line 19 from line 13

19 Multiply line 18 by 10

*Tax rate Schedule X can be found in Instructions for Form 1040

18 Tax on amount on line 17 Use tax rate Schedule X (Single Taxpayer Rate)*

ter the employee has become disabled (within the meaning of section 72(m)(7) of the Internal Revenue Code). (d) After the

Note: Item (1) applies only to settlemployed individuals and (1) applies only to settlemployed individuals are displained only to settlemployed individuals are averaging method does not apply the special 10. Para averaging method does not apply to:

(1) US Retirement Plan Bonds distributed with a lump sum. (2) And distribution med because of his death and are averaging the parable years in which such amounts are distributed, except for distributions made because of his death of the stable years before the taxable year in which shall again any of set of lump-sum distribution. These items of income are used only to compute the lax on the ordinary mone portion of a lump-sum distribution. These items of income are used only to compute the lax on the ordinary mone portion of a lump-sum distribution. For instructions on how to report lastroctions.

(5) Individuals whose tiscal year began in 1973. These individuals should use the 5 or 7 year special averaging method on the 1973 form 4992.

E. Lines 18 and 21—The percentage computation required on the 1973 form 4922.

E. Lines 14 and 21—The percentage computation required on the 1973 form 0973 133.33.%

In 1974, Mr Smith bernade this management with the X Corporation and received a tasable \$60,000 lump sum distribution from its qualified plan. Mr Smith received a Form 1998 from the payor of the plan which shows the ordinary income portion to be \$12,000 and the capital gain portion to be \$88,000. Example I.—Computation of Tex on Ordinary Income Portion of a Lump-sum Osstnbution Without an Annuity.

2,000 \$58,000 \$ 5,800 \$ 1,068 \$10,680 20% \$10,000 8,000 amount Total taxable amount less minimum distribution allowance Tax on \$5,800 multiplied by 10 (\$1,068 multiplied by 10) Percentage of ordinary income portion to total taxable (\$12,000 dwided by \$60,000) Less minimum distribution allowance Lesser of \$10.000 or ½ of \$60,000 Reduction (\$60.000 less \$20,000 multiplied by 20%) fotal taxable amount (\$12,000 plus \$48,000) Tax on \$5,800 from tax rate Schedule X 10% of \$58,000

Tax on ordinary income portion of lump-sum distribution (§10,680 multiplied by 20%)

\$ 2,136 Example II.—Computation of Tax on Ordinary Income Portion of a Lump-sum Oistribution Including an Annuity.

2,000 \$58,000 \$ 5,800

Percentage of current actuarial value of annuity to adjusted total taxable amount (\$30.000 divided by \$60,000) Minimum distribution allowance applicable to current actuarial value of annuity (\$2,000 multiplied by 50%) 10% of \$58,000 Tax on \$5,800 from tax rate Schedule X Tax on \$5,800 multiplied by 10 (\$1,058 multiplied by 10)

Adjusted total taxable amount less minimum distribution allowance

\$ 1,068

\$ 1,000 \$29,000 2,900 \$ 481

20%

Tax attributable to annuty (\$481 multiplied by 10)
Tax on adjusted total taxable amount less tax applicable to annuty
(\$10,680 less \$4,810) allow-Current actuanal value of annusty less minimum distribution ance applicable to value of annusty (\$30,000 less \$1,000) 10% of \$29,000 Tax on \$2,900 from tax rate Schedule X

Percentage of ordinary income portion to total taxable amount (\$12.000 divided by \$30.000) Tax on ordinary income portion of lump-sum distribution (\$5,870 multiplied by 40%)

40%

OFFICE 1974-O-548-169

SOVERNMENT PRINTING

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